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TAX RATES

1943

SAN DIEGO COUNTY
CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

TAX RATES

SAN DIEGO COUNTY

CALIFORNIA

1943

Compiled for

BOARD OF SUPERVISORS

San Diego County

By R. W. GETTY, County Auditor-Controller

FORM 5 AUD. 9-43-1000 4

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1943-48

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Exemptions For Churches, Orphanages, Colleges and U. S. Service

Sections 251-260 of Revenue and Taxation Code direct that all claims for

EXEMPTIONS FOR SERVICE in the Army, Navy, Marine Corps or Revenue Marine Service of the United States, also for Exemption of Churches, Orphanages and Colleges

must be made between the First Monday in MARCH and the Last Monday in JUNE of each year; otherwise, such claims can not be allowed.

These claims must be filed in the office of the COUNTY ASSESSOR.

NOTICE

Road Improvement Districts and Lighting, or other Special Improvement Districts are

NOT SUBJECT TO EXEMPTION.

TAX PAYERS' GUIDE

State and County Taxes Become a Lien on all taxable property at noon on the first Monday in March of each year.

Taxpayers must File Statement with County Assessor of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

The County Board of Equalization Meets on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

Unsecured Personal Property Taxes Become Due and Payable on demand, to the County Assessor on the first Monday in March of each year.

The State and County Tax Rate is fixed by the County Board of Supervisors, not later than the first day of September of each year.

Taxes on Real Estate and Personal Property Assessed with Real Estate Become Due and Payable to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the first day in November of each year, becoming delinquent at 5 o'clock P. M. on the fifth day in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 5 o'clock P. M. on the twentieth day of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if desired.

Penalties are Applied to all unpaid taxes as follows: Six per cent is added to all First Installment of taxes unpaid on the fifth day in December, each year. Three per cent additional is added to all taxes unpaid on the twentieth day in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on April twentieth, each year.

The Delinquent Roll is Published on or before the eighth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

Property, which has been sold to the State for taxes for any year up to and including the year 1942 may be redeemed at the Office of the County Auditor, Room 152 Administration Building, Civic Center, any time within five years after date of sale to the State.

No Property Delinquent for the taxes of 1938 will be sold by the County Tax Collector on or about June 30th, 1944. All such property will be deeded to the State of California by the County Tax Collector at his office in the Civic Center Administration Bldg., Civic Center, San Diego, California.

Property Deeded to the State for delinquent taxes prior to Oct. 6, 1942, may be sold by the County Tax Collector at any time upon authorization of the State Controller.

For further information in regard to tax sales see County Tax Collector.

IMPORTANT

When Remitting by Mail all remittances must be by Bank Draft, Post Office or Express Money Order.

To Avoid Penalties all remittances must be in the County Tax Collector's office before 5 o'clock P. M. on fifth day in December and twentieth day in April of each year.

Before Remitting carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate other than City or Town Lots	$ 21,133,770
Improvements on same	19,802,500
Personal Property Attached	3,857,920
Unsecured Personal Property	1,212,820
Total Outside	$ 46,007,010
City and Town Lots	$ 60,947,760
Improvements on Same	94,799,000
Personal Property Attached	16,689,660
Unsecured Personal Property	28,097,400
Total Inside	$200,533,820
Total Non-operative Property	$246,540,830
Operative Property	33,271,700
Total	$279,812,530

ASSESSED VALUES

INSIDE CITIES

CITY	NET VALUATION
Chula Vista	$ 8,647,780
Coronado	8,460,470
El Cajon	918,800
Escondido	2,499,360
La Mesa	3,371,500
National City	6,460,460
Oceanside	4,004,350
San Diego	192,889,200

SPECIAL DISTRICTS

ASSESSED VALUES

DISTRICT	VALUATION
Escondido Cemetery	$5,881,100
Fallbrook Public Utility	1,016,500
Rancho Santa Fe Maintenance R. E. only	632,560
Rancho Santa Fe Sanitation R. E. and Imp.	151,700
Rolando Highway Lighting Maintenance District, R. E. only	126,610
Rolando Sanitation Dist., R.E. and Imp.	894,640
San Marcos Cemetery	1,274,000
Vista Santa Fe Avenue Lighting Maintenance Dist., R. E. only	17,570
Vista La Mesa Sewer Maintenance Dist.	206,470

TAX RATES

DISTRICT	RATE
Escondido Cemetery	$ .07
Fallbrook Public Utility	1.00
Rancho Santa Fe Maintenance	.29
Rancho Santa Fe Sanitation	.87
Rolando Highway Lighting Maintenance	1.20
Rolando Sanitation District	.04
San Marcos Cemetery	.02
Vista Sante Fe Avenue Lighting Maintenance	1.74
Vista La Mesa Sewer Maintenance District	.00

STATE, COUNTY AND COUNTY LIBRARY TAX RATES

General	$0.9711
Salary	0.3843
Civic Center Building	0.0941
Edgemoor Farm Building	0.0377
Detention Home Building	0.0188
War Memorial Building	0.0075
Immigration	0.0112
General Unappropriated Reserve	0.0485
General Reserve	0.0317
Highway 1909 Bond and Interest	0.0137
Highway 1919 Bond and Interest	0.0355
Highway 1923 Bond and Interest	0.0097
Detention Home Bond and Interest	0.0014
Hospital Bond and Interest	0.0080
County Special Districts Refunding Bond and Interest	0.0968
State and County Rate, Inside	$1.7700
Library	0.0600
State and County Rate, Outside	$1.8300

SAN DIEGO CITY PROPERTY

State and County Rate	**$1.7700**
San Diego School Rate	**1.7500**
	$3.5200
San Diego City Rate	**1.8400**
Combined Rate	**$5.3600**

ESCONDIDO CITY PROPERTY

State and County Rate	**$1.7700**
Escondido School Rate	**1.8200**
	$3.5900
Escondido City Rate	**2.5900**
Combined Rate	**$6.1800**

LIGHTING DISTRICTS
Assessed Values

DISTRICT	VALUATION
Cardiff	$ 267,300
Encinitas R. E. only	68,750
Fallbrook	439,820
Imperial Beach	126,950
Julian Public Highway Lighting	70,430
Kensington Park	602,730
Lakeside	132,470
Ramona	310,220
San Ysidro	461,134
Solana Beach	330,040

Tax Rates

DISTRICT	RATE
Cardiff	$ .12
Encinitas	.35
Fallbrook	.27
Imperial Beach	.24
Julian Public Highway Lighting	.18
Kensington Park	.09
Lakeside	.10
Ramona	.29
San Ysidro	.21
Solana Beach	.14

HIGH SCHOOL DISTRICT VALUATIONS

			Valuation
Coronado Unified	Coronado, In.	$8,460,470	$ 8,601,230
	Coronado, Out.	140,760	
Escondido Union High	Bear Valley	$ 240,780	9,735,010
	Escondido, In.	2,499,360	
	Escondido, Out.	2,433,930	
	Orange Glen	944,340	
	Pomerado Union	1,101,050	
	Richland	538,610	
	Rincon	256,300	
	San Marcos	443,210	
	San Pasqual Union	420,940	
	Twin Oaks	277,480	
	Valley Center Union	579,010	
Fallbrook Union High	Bonsall Union	$ 632,870	3,728,740
	Clamar Division-Bonsall Union	5,350	
	De Luz	57,390	
	Pauma	546,780	
	Reche	491,940	
	San Onofre	298,980	
	Vallecitos	117,840	
	West Fallbrook Union	1,577,590	
Grossmont Union High	Alpine Union	$ 442,620	16,049,350
	Barrett	111,640	
	Cajon Valley Union, In.	918,800	
	Cajon Valley Union, Out.	3,563,020	
	Dehesa	80,700	
	Dulzura	101,850	
	El Monte-Lakeside Div. Lakeside Un.	75,990	
	Jamul	256,080	
	Lakeside Union	1,092,760	
	Lakeview Division Cajon Valley Un.	32,280	
	La Mesa-Spring Valley, In.	3,371,500	
	La Mesa-Spring Valley, Out.	3,924,710	
	Lemon Grove	1,535,600	
	Santee	541,800	
Julian Union High	Anahuac	$ 50,950	3,079,300
	Borego	219,820	
	Julian Union	822,110	
	Mesa Grande	184,650	
	Santa Ysabel	355,900	
	Spencer Valley	78,940	
	Warner Union	1,366,930	

High School District Valuations—*Continued*

Mountain Empire Union High	Campo	$ 613,310	
	Clover Flat	319,800	
	Descanso	498,890	
	Hipass	137,640	$ 2,482,200
	Jacumba	358,870	
	Pine Valley	406,320	
	Potrero	147,370	
Oceanside-Carlsbad Union High	Carlsbad, in the City of Oceanside	$ 3,580	
	Carlsbad Union	2,727,660	
	Libby	232,420	
	Oceanside, In.	4,004,350	7,616,000
	Oceanside, Out.	302,090	
	San Luis Rey	345,900	
Ramona Union High	Ramona Union	$1,351,280	1,516,760
	Spring Hill	165,480	
San Diego Unified	San Diego, In.	$192,889,200	$193,715,250
	San Diego, Out.	826,050	
San Dieguito Union High	Cardiff	$ 477,370	
	Del Mar	1,344,430	
	Encinitas	2,016,580	
	Green Valley	116,050	6,546,320
	Olivenhain	99,420	
	San Dieguito	982,560	
	Rancho Santa Fe	1,509,910	
Sweetwater Union High	Chula Vista Union, In.	$8,627,780	
	Chula Vista Union, Out.	2,244,740	
	Monument Divn.-South Bay Union	98,140	
	National, In.	6,460,460	21,167,670
	National, Out.	669,770	
	Otay	989,700	
	San Ysidro	581,080	
	South Bay Union	1,496,000	
Vista Unified	Vista Unified	$3,589,220	
	Mt. Fairview Div.-Vista Unified	73,940	3,663,160

ELEMENTARY SCHOOL DISTRICT VALUATIONS

*Alpine Union		$ 442,620
Alta		407,100
Anahuac		50,950
*Barrett		111,640
Bear Valley		240,780
Bonsall Union	(Bonsall Union	632,870
	*(Clamar Divison	5,350
Borego		219,820
Cajon Valley Union	(Cajon Valley Union	4,481,820
	(Lakeview Div	32,280
Campo		613,310
*Cardiff		477,370
Carlsbad Union	†(Carlsbad in Oceanside City	3,580
	(Carlsbad Union	2,727,600
Chula Vista Union		10,872,520
Clover Flat		319,800
Coronado Unified		8,601,230
Dehesa		80,700
*Del Mar		1,344,430
De Luz		57,390
Descanso		498,890
*Dulzura		101,850
*Encinitas		2,016,580
Escondido Union		4,933,290
Grantville		672,640
*Green Valley		116,050
Hipass		137,640
Jacumba		358,870
*Jamul		256,080
Japatul		68,600
Julian Union		822,110
Lakeside Union	*(Lakeside Union	1,092,760
	*(El Monte-Lakeside Division	75,990
La Mesa-Spring Valley		7,296,210
Las Flores		176,780
Lemon Grove		1,535,600
Libby		232,420
Lilac		65,490
Mesa Grande		184,650
Miramar		314,970
National		7,130,230
Oceanside		4,306,440
*Olivenhain		99,420
Orange Glen		944,340
Otay		989,700
Pauma		546,780
Pine Valley		406,320
Pomerado Union	*(Bernardo	671,410
	*(Merton-Poway Division	429,640
Potrero		147,370
Ramona Union		1,351,280
*Rancho Santa Fe		1,509,910
Richland		538,610
Rincon		256,300
San Diego Unified		193,715,250

Elementary School District Valuations
— Continued

*San Dieguito	982,560
San Luis Rey	345,900
San Marcos	443,210
San Onofre	298,980
San Pasqual Union	420,940
Santa Ysabel	355,900
Santee	541,800
San Ysidro	581,080
Soledad	169,000
South Bay Union. (South Bay Union.	1,496,000
*(Monument Div...	98,140
Spencer Valley	78,940
Spring Hill	165,480
Tecate	36,960
Twin Oaks	277,480
Vallecitos	117,840
Valley Center Union	579,010
*Vista Unified.. *(Vista Unified	3,589,220
*(Mt. Fairview Div. .	73,940
Warner Union	1,366,930
West Fallbrook (West Fallbrook...	1,577,590
Union.....*(Reche	491,940
GRAND TOTAL	$279,812,530

*SCHOOL DISTRICTS PARTICIPATION IN BOND DEBT OF OTHER SCHOOL DISTRICTS

Participates in Grossmont Union High Bond Debt in 1935 and future issues.	Alpine Union Barrett Dulzura Jamul	$ 912,190
Participate in Oceanside-Carlsbad Union High Bond Debt to and including 1924 issue only.	Cardiff Del Mar Encinitas Green Valley Olivenhain San Dieguito Vista Union	8,625,630
El Monte-Lakeside Division of Lakeside Union participates in Cajon Valley Union Elementary Bond Debt to and including 1936 issue.	El Monte-Lakeside	75,990
Lakeview Division of Cajon Valley Union participates in Lakeside Elementary Bond Debt to and including 1935 issue.	Lakeview Division	32,280

School Districts Participation—Continued

Merton-Poway Division of Pomerado Union participates in Escondido Union High Bond Debt in 1937 and future issues.	Merton-Poway...	429,640
Monument Division of South Bay Union participates in South Bay Union Elementary Bond Debt after 1929 issue.	Monument Div.	98,140
Rancho Santa Fe participates in Escondido Union High Bond Debt to and including 1926 issue only.	Rancho Santa Fe.	1,509,910
Reche participates in West Fallbrook Union Elementary Bond Debt after 1924 issue.	Reche.....	491,940
Clamar Division of Bonsall Union participates in Escondido Union High School Bond Debt to and including 1937 issue.	Clamar Division..	5,350
Mt. Fairview Division of Vista Unified participates in Fallbrook Union High Bond Debt to and including 1935 issue.	Mt. Fairview Divn.	73,940
†Carlsbad in the City of Oceanside participates in Carlsbad School District but not in Library Tax Rate.	Carlsbad in Oceanside City.	3,580

SCHOOL DISTRICT TAX LEVIES

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES							
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond
442,620	Alpine Union	3.51	1.8300		.06	1.6800	.....	.0250	.7048	.6780	.....	.2317	.0405
407,100	Alta	2.02	1.8300		.06	.1900	.....	.0250	.1650	.....	.....	.....	.....
50,950	Anahuac	2.93	1.8300		.06	1.1000	.....	.0250	.3800	.6435	.....	.....	.0515
111,640	Barrett	3.10	1.8300		.06	1.2700	.....	.0250	.5265	.6780	.....	.....	.0405
240,780	Bear Valley	2.81	1.8300		.06	.9800	.....	.0250	.2200	.6286	.....	.....	.1064
671,410	Bernardo (Pomerado Union)	2.94	1.8300		.06	1.1100	.....	.0250	.3500	.6286	.....	.....	.1064
632,870	Bonsall Union	3.05	1.8300		.06	1.2200	.....	.0250	.4390	.6921	.....	.....	.0639
5,350	Clamar Div. Bonsall Union	3.09	1.8300		.06	1.2600	.....	.0250	.4365	.6921	.....	.....	.1064
219,820	Borego	2.67	1.8300	Total County Rate...$1.7700	.06	.8400	.....	.0250	.1200	.6435	.....	.....	.0515
918,800	Cajon Valley Union (In.)	3.54	1.8300	See Page 7 for Details.	.06	1.7100	.....	.0250	.8048	.6780	.....	.1536	.0486
3,563,020	Cajon Valley Union (Out.)	3.54	1.8300		.06	1.7100	.....	.0250	.8048	.6780	.....	.1536	.0486
32,280	Lakeview Div. Cajon Vy. Un.	3.64	1.8300		.06	1.8100	.....	.0250	.8018	.6780	.....	.2566	.0486
613,310	Campo	2.89	1.8300		.06	1.0600	.....	.0250	.4031	.6319	.....	.....	.....
477,370	Cardiff	3.07	1.8300		.06	1.2400	.....	.0250	.2600	.7459	.....	.....	.2091
3,580	Carlsbad in the city of Oceanside	3.67	1.7700		.....	1.9000	.....	.....	.8700	.9994	.....	.....	.0306
2,727,660	Carlsbad Union	3.73	1.8300		.06	1.9000	.....	.....	.8700	.9994	.....	.....	.0306
8,627,780	Chula Vista Union (In.)	3.60	1.7700		.....	1.8300	.....	.0250	.8954	.7500	.....	.0246	.1350

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES							
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond
2,244,740	Chula Vista Union (Out.)	3.66	1.8300		.06	1.8300	.....	.0250	.8954	.7500	.....	.0246	.1350
319,800	Clover Flat	3.23	1.8300		.06	1.4000	.....	.0250	.6971	.6319	.....	.0460	.....
8,460,470	Coronado Unified (In.)	3.16	1.7700		.....	1.3900	.....	.0250	.....	.....	1.1076	.0663	.1911
140,760	Coronado Unified (Out.)	3.22	1.8300		.06	1.3900	.....	.0250	.....	.....	1.1076	.0663	.1911
80,700	Dehesa	3.07	1.8300		.06	1.2400	.....	.0250	.4884	.6780	.....	.....	.0486
1,344,430	Del Mar	3.33	1.8300		.06	1.5000	.....	.0250	.5200	.7459	.....	.....	.2091
57,390	De Luz	3.25	1.8300		.06	1.4200	.....	.0250	.6390	.6921	.....	.....	.0639
498,890	Descanso	3.25	1.8300		.06	1.4200	.....	.0250	.5277	.6319	.....	.2354	.....
101,850	Dulzura	3.25	1.8300	Total County Rate . . . $1.7700	.06	1.4200	.....	.0250	.6765	.6780	.....	.....	.0405
2,016,580	Encinitas	3.71	1.8300	See Page 7 for Details.	.06	1.8800	.....	.0250	.9000	.7459	.....	.....	.2091
2,499,360	Escondido Union (In.)	3.59	1.7700		.....	1.8200	.....	.0250	.8003	.6286	.....	.2597	.1064
2,433,930	Escondido Union (Out.)	3.65	1.8300		.06	1.8200	.....	.0250	.8003	.6286	.....	.2597	.1064
672,640	Grantville	2.44	1.8300		.06	.6100	.3328	.0250	.2522	.....	.....	.....	.....
116,050	Green Valley	3.16	1.8300		.06	1.3300	.....	.0250	.3500	.7459	.....	.....	.2091
137,640	Hipass	3.21	1.8300		.06	1.3800	.....	.0250	.7231	.6319	.....	.....	.....
358,870	Jacumba	3.43	1.8300		.06	1.6000	.....	.0250	.7670	.6319	.....	.1761	.....
256,080	Jamul	2.59	1.8300		.06	.7600	.....	.0250	.0165	.6780	.....	.....	.0405
68,600	Japatul	2.28	1.8300		.06	.4500	.0774	.0250	.3476	.....	.....	.....	.....

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES							
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond
822,110	Julian Union	2.93	1.8300	Total County Rate...$1.7700 See Page 7 for Details.	.06	1.1000	.....	.0250	.3800	.6435	.....	.....	.0515
1,092,760	Lakeside Union	3.71	1.8300		.06	1.8800	.....	.0250	.8718	.6780	.....	.2566	.0486
75,990	El Monte Div. Lakeside Un.	3.54	1.8300		.06	1.7100	.....	.0250	.8724	.6780	.....	.0860	.0486
3,371,500	La Mesa Spr.-Valley (In.)	3.47	1.8300		.06	1.6400	.....	.0250	.7468	.6780	.....	.1416	.0486
3,924,710	La Mesa-Spr. Valley (Out.)	3.47	1.8300		.06	1.6400	.....	.0250	.7468	.6780	.....	.1416	.0486
176,780	Las Flores	2.52	1.8300		.06	.6900	.0102	.0250	.6548	.....	.....	.....	.....
1,535,600	Lemon Grove	3.38	1.8300		.06	1.5500	.....	.0250	.7984	.6780	.....	.....	.0486
232,420	Libby	2.86	1.8300		.06	1.0300	.....	.....	.....	.9994	.....	.....	.0306
65,490	Lilac	3.32	1.8300		.06	1.4900	.7500	.0250	.7150	.....	.....	.....	.....
429,640	Merton-Poway (Pom. Union)	2.88	1.8300		.06	1.0500	.....	.0250	.3518	.6286	.....	.....	.0446
184,650	Mesa Grande	2.55	1.8300		.06	.7200	.....	.0250	.....	.6435	.....	.....	.0515
314,970	Miramar	2.33	1.8300		.06	.5000	.1833	.0250	.2917	.....	.....	.....	.....
6,460,460	National (In.)	3.77	1.7700		.....	2.0000	.....	.0250	.9000	.7500	.....	.1900	.1350
669,770	National (Out.)	3.83	1.8300		.06	2.0000	.....	.0250	.9000	.7500	.....	.1900	.1350
4,004,350	Oceanside (In.)	3.31	1.7700		.....	1.5400	.....	.....	.4741	.9994	.....	.0359	.0306
302,090	Oceanside (Out.)	3.37	1.8300		.06	1.5400	.....	.....	.4741	.9994	.....	.0359	.0306
99,420	Olivenhain	2.81	1.8300		.06	.9800	.....	.0250	.....	.7459	.....	.....	.2091
944,340	Orange Glen	3.09	1.8300		.06	1.2600	.....	.0250	.5000	.6286	.....	.....	.1064

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES							
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond
989,700	Otay	3.23	1.8300		.06	1.4000		.0250	.4900	.7500			.1350
546,780	Pauma	3.07	1.8300		.06	1.2400		.0250	.2614	.6921		.1976	.0639
406.320	Pine Valley	2.64	1.8300		.06	.8100		.0250	.1531	.6319			
147,370	Potrero	2.75	1.8300		.06	.9200		.0250	.2631	.6319			
1,351,280	Ramona Union	3.54	1.8300		.06	1.7100		.0250	.7513	.5872		.1787	.1678
1,509,910	Rancho Santa Fe	3.14	1.8300		.06	1.3100		.0250	.2957	.7468			.2425
491,940	Reche	3.32	1.8300		.06	1.4900		.0250	.7090	.6921			.0639
538,610	Richland	2.67	1.8300	Total County Rate...$1.7700	.06	.8400		.0250	.0800	.6286			.1064
256,300	Rincon	2.59	1.8300	See Page 7 for Details.	.06	.7600		.0250		.6286			.1064
192,889,200	San Diego (In.)	3.52	1.7700			1.7500					1.5583	.0748	.1169
826,050	San Diego (Out.)	3.58	1.8300		.06	1.7500					1.5583	.0748	.1169
982,560	San Dieguito	3.24	1.8300		.06	1.4100		.0250	.3375	.7459		.0925	.2091
345,900	San Luis Rey	2.96	1.8300		.06	1.1300			.1000	.9994			.0306
443,210	San Marcos	3.34	1.8300		.06	1.5100		.0250	.7500	.6286			.1064
298,980	San Onofre	2.83	1.8300		.06	1.0000		.0250	.2190	.6921			.0639
420,940	San Pasqual Union	2.69	1.8300		.06	.8600		.0250	.1000	.6286			.1064
355,900	Santa Ysabel	2.76	1.8300		.06	.9300		.0250	.2100	.6435			.0515
541,800	Santee	3.56	1.8300		.06	1.7300		.0250	.7764	.6780		.2020	.0486

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES							
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond
581,080	San Ysidro	3.28	1.8300		.06	1.4500	.....	.0250	.5400	.7500	.....	.....	.1350
169,000	Soledad	2.64	1.8300		.06	.8100	.4609	.0250	.3241	.....	.....	.....	.....
1,496,000	South Bay Union	3.70	1.8300		.06	1.8700	.....	.0250	.7984	.7500	.....	.1616	.1350
98,140	Monument Div. So. Bay Un.	3.54	1.8300		.06	1.7100	.....	.0250	.8000	.7500	.....	.....	.1350
78,940	Spencer Valley	2.84	1.8300		.06	1.0100	.....	.0250	.2900	.6435	.....	.....	.0515
165,480	Spring Hill	2.61	1.8300		.06	.7800	.....	.0250	.....	.5872	.....	.....	.1678
36,960	Tecate	3.14	1.8300		.06	1.3100	.7499	.0250	.5351	.....	.....	.....	.....
277,480	Twin Oaks	2.59	1.8300		.06	.7600	.....	.0250	.....	.6286	.....	.....	.1064
117,840	Vallecitos	2.92	1.8300	Total County Rate...$1.7700	.06	1.0900	.....	.0250	.3090	.6921	.....	.....	.0639
579,010	Valley Center Union	3.14	1.8300	See Page 7 for Details.	.06	1.3100	.....	.0250	.5500	.6286	.....	.....	.1064
3,589,220	Vista Unified	3.61	1.8300		.06	1.7800	.....	.0250	.....	.....	1.4143	.0813	.2594
73,940	Mt. Fairview Div. Vista Un.	3.33	1.8300		.06	1.5000	.....	.0250	.....	.....	1.4143	.....	.0607
1,366,930	Warner Union	3.24	1.8300		.06	1.4100	.....	.0250	.5554	.6435	.....	.1346	.0515
1,577,590	West Fallbrook Union	3.47	1.8300		.06	1.6400	.....	.0250	.7126	.6921	.....	.1464	.0639
.....	.....	.....	.....		.....	.....	.....	.....	.....	.....	.....	.....	.....

Road Improvement Districts Created by the Board of Supervisors Upon Petition of Property Owners at Time of Formation

DISTRICT NO.	STREET	DATE OF ISSUE	AMOUNT OF BONDS	RATE INT.	LAST BOND DUE	ASSESSED VALUATION	ASSESSED RATE
6	Kensington Park	Feb. 18, 1924	79,563.00	7%	1944	$136,470	2.98

Rates are based on the value of real estate only in district and are subject to change each year.

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY 1874 TO 1943

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1909	$1.40	$2.00
1875	2.61		1910	1.40	2.00
1876	2.49		1911	1.40	2.00
1877	2.38		1912	1.45	2.00
1878	2.30		1913	1.45	2.10
1879	2.445		1914	1.19	1.85
1880	2.46		1915	1.66	2.36
1881	1.75		1916	1.75	2.45
1882	1.45		1917	1.95	2.65
1883	1.853		1918	1.89	2.59
1884	1.684		1919	1.89	2.59
1885	1.72		1920	2.62	3.35
1886	1.70		1921	2.11	2.85
1887	1.40	$1.60	1922	1.96	2.71
1888	1.18	1.50	1923	2.56	3.28
1889	1.85	2.15	1924	2.56	3.28
1890	1.42	1.72	1925	2.53	3.25
1891	1.30	1.70	1926	2.91	3.63
1892	1.12	1.42	1927	3.06	3.78
1893	1.50	1.85	1928	3.06	3.78
1894	1.38	1.73	1929	1.82	2.18
1895	1.65	2.00	1930	1.81	2.17
1896	1.40	1.80	1931	2.15	2.58
1897	1.57	1.97	1932	2.63	2.68
1898	1.55	1.95	1933	1.85	1.92
1899	1.60	2.10	1934	1.853	1.923
1900	1.58	2.08	1935	1.495	1.545
1901	1.65	2.25	1936	1.613	1.663
1902	1.75	2.25	1937	1.95	2.00
1903	1.65	2.25	1938	1.805	1.845
1904	1.75	2.25	1939	2.105	2.155
1905	1.65	2.25	1940	2.060	2.110
1906	1.65	2.25	1941	2.020	2.080
1907	1.60	2.20	1942	1.930	1.980
1908	1.50	2.10	1943	1.770	1.830

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	November	December
Coronado	March	October	December
El Cajon	March	October	December
Escondido	March	November	December
La Mesa	March	November	December
National	March	November	December
Oceanside	March	October	December
San Diego	March	November	December

For City Taxes write to City Tax Collector of any of above cities, except Escondido and San Diego.

For San Diego City and Escondido City Taxes, 1943, write County Tax Collector, San Diego, California.

FOR COUNTY INFORMATION

WRITE COUNTY AUDITOR'S OFFICE

TELEPHONE COUNTY AUDITOR'S OFFICE

CALL AT COUNTY AUDITOR'S OFFICE

R. W. GETTY
AUDITOR-CONTROLLER
SAN DIEGO COUNTY
SAN DIEGO, CALIFORNIA

TAX RATES

1944

SAN DIEGO COUNTY

CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

TAX RATES

SAN DIEGO COUNTY

CALIFORNIA

1944

Compiled for

BOARD OF SUPERVISORS

San Diego County

By R. W. GETTY, County Auditor-Controller

FORM 5 AUD. 9-44-1000

Exemptions For Churches, Orphanages, Colleges and U. S. Service

Sections 251-260 of Revenue and Taxation Code direct that all claims for

EXEMPTIONS FOR SERVICE in the Army, Navy, Marine Corps or Revenue Marine Service of the United States, also for Exemption of Churches, Orphanages and Colleges

must be made between the First Monday in MARCH and the Last Monday in JUNE of each year; otherwise, such claims can not be allowed.

These claims must be filed in the office of the COUNTY ASSESSOR.

NOTICE

Road Improvement Districts and Lighting, or other Special Improvement Districts are

NOT SUBJECT TO EXEMPTION.

TAX PAYERS' GUIDE

State and County Taxes Become a Lien on all taxable property at noon on the first Monday in March of each year.

Taxpayers must File Statement with County Assessor of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

The County Board of Equalization Meets on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

Unsecured Property Taxes Become Due and Payable on demand, to the County Assessor on the first Monday in March of each year.

The State and County Tax Rate is fixed by the County Board of Supervisors, not later than the first day of September of each year.

Taxes on Real Estate and Personal Property Assessed with Real Estate Become Due and Payable to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the first day in November of each year, becoming delinquent at 5 o'clock P. M. on the fifth day in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 5 o'clock P. M. on the twentieth day of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if desired.

Penalties are Applied to all unpaid taxes as follows: Six per cent is added to all First Installment of taxes unpaid on the fifth day in December, each year. Three per cent additional is added to all taxes unpaid on the twentieth day in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on April twentieth, each year.

The Delinquent Roll is Published on or before the eighth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

Property, which has been sold to the State for taxes for any year up to and including the year 1943 may be redeemed at the Office of the County Auditor, Room 152 Administration Building, Civic Center, any time within five years after date of sale to the State.

The County Tax Collector Will Offer For Sale all property delinquent for the taxes of 1939 on or about June 30, 1945, and if not sold will be deeded to the State of California, at the County Tax Collector's office, Administration Building, Civic Center, San Diego.

Property Deeded to the State for delinquent taxes prior to Oct. 6, 1942, may be sold by the County Tax Collector at any time upon authorization of the State Controller.

For further information in regard to tax sales see County Tax Collector.

IMPORTANT

When Remitting by Mail all remittances must be by Bank Draft, Post Office or Express Money Order.

To Avoid Penalties all remittances must be in the County Tax Collector's office before 5 o'clock P. M. on fifth day in December and twentieth day in April of each year.

Before Remitting carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate other than City or Town Lots	$ 21,978,659
Improvements on same	24.273,540
Personal Property Attached	4,243,730
Unsecured Personal Property	1,610,160
Total Outside	$ 52,106,089
City and Town Lots	$ 64,011,970
Improvements on Same	98,784,500
Personal Property Attached	19,386,720
Unsecured Personal Property	34,718,530
Total Inside	$216,901,720
Total Non-operative Property	$269,007,809
Operative Property	33,846,460
Total	$302,854,269

ASSESSED VALUES

INSIDE CITIES

CITY	NET VALUATION
Chula Vista	$ 11,692,930
Coronado	8,713,540
El Cajon	1,026,200
Escondido	2,676,510
La Mesa	3,624,740
National City	6,477.180
Oceanside	4,360,480
San Diego	205,477,440

SPECIAL DISTRICTS

ASSESSED VALUES

DISTRICT	VALUATION
Escondido Cemetery	$6,873,000
Fallbrook Public Utility	1,213,670
Rancho Santa Fe Maintenance R. E. only	640,360
Rancho Santa Fe Sanitation R. E. and Imp.	156,380
Rolando Highway Lighting Maintenance District, R. E. only	126,660
Rolando Sanitation Dist., R.E. and Imp.	914,560
San Marcos Cemetery	1,509,460
Vista Santa Fe Avenue Lighting Maintenance Dist., R. E. only	17,570
Vista La Mesa Sewer Maintenance Dist.	211,890
San Ysidro Fire Protection District	654,070

TAX RATES

DISTRICT	RATE
Escondido Cemetery	$ .07
Fallbrook Public Utility	2.00
Rancho Santa Fe Maintenance	.28
Rancho Santa Fe Sanitation	1.10
Rolando Highway Lighting Maintenance	2.14
Rolando Sanitation District	.11
San Marcos Cemetery	.02
Vista Sante Fe Avenue Lighting Maintenance	.00
Vista La Mesa Sewer Maintenance District	.38
San Ysidro Fire Protection District	.71

STATE, COUNTY AND COUNTY LIBRARY TAX RATES

General	$1.0191
Salary	0.3700
Civic Center Building	0.0823
Edgemoor Farm Building	0.0334
Immigration	0.0098
General Unappropriated Reserve	0.0619
Highway 1909 Bond and Interest	0.0123
Highway 1919 Bond and Interest	0.0319
Highway 1923 Bond and Interest	0.0090
Detention Home Bond and Interest	0.0016
Hospital Bond and Interest	0.0073
County Special Districts Refunding Bond and Interest	0.0814
State and County Rate, Inside	$1.7200
Library	0.0600
State and County Rate, Outside	$1.7800

SAN DIEGO CITY PROPERTY

State and County Rate	**$1.7200**
San Diego School Rate	**1.7300**
	$3.4500
San Diego City Rate	**2.0000**
Combined Rate	**$5.4500**

ESCONDIDO CITY PROPERTY

State and County Rate	**$1.7200**
Escondido School Rate	**1.8900**
	$3.6100
Escondido City Rate	**2.5900**
Combined Rate	**$6.2000**

LIGHTING DISTRICTS

Assessed Values

DISTRICT	VALUATION
Cardiff	$ 289,560
Encinitas R. E. only	68,780
Fallbrook	458,900
Imperial Beach	128,310
Julian Public Highway Lighting	72,700
Kensington Park	645,020
Lakeside	133,480
Ramona	306,560
San Ysidro	488,984
Solana Beach	352,420

Tax Rates

DISTRICT	RATE
Cardiff	$ .11
Encinitas	.27
Fallbrook	.34
Imperial Beach	.22
Julian Public Highway Lighting	.26
Kensington Park	.08
Lakeside	.12
Ramona	.26
San Ysidro	.19
Solana Beach	.09

HIGH SCHOOL DISTRICT VALUATIONS

			Valuation
Coronado Unified	Coronado, In.	$8,713,540	$ 9,053,380
	Coronado, Out.	339,840	
Escondido Union High	Bear Valley	$ 253,670	11,511,340
	Escondido, In.	2,676,510	
	Escondido, Out.	2,941,860	
	Orange Glen	1,256,390	
	Pomerado Union	1,249,130	
	Richland	653,000	
	Rincon	325,890	
	San Marcos	491,390	
	San Pasqual Union	437,040	
	Twin Oaks	357,190	
	Valley Center Union	804,160	
	Lilac	65,110	
Fallbrook Union High	Bonsall Union	$ 664,410	4,307,520
	Clamar Division-Bonsall Union	4,250	
	De Luz	69,400	
	Pauma	627,640	
	Reche	606,490	
	San Onofre	330,370	
	Vallecitos	147,870	
	West Fallbrook Union	1,857,090	
Grossmont Union High	Alpine Union	$ 547,100	17,806,870
	Barrett	116,260	
	Cajon Valley Union, In.	1.026,200	
	Cajon Valley Union, Out	4,055,240	
	Dehesa	107,620	
	Dulzura	101,650	
	El Monte-Lakeside Div. Lakeside Un.	86,420	
	Jamul	275,260	
	Lakeside Union	1,273,740	
	Lakeview Division Cajon Valley Un.	46,830	
	La Mesa-Spring Valley, In.	3,624,740	
	La Mesa-Spring Valley, Out	4,242,310	
	Lemon Grove	1,704,540	
	Santee	598,960	
Julian Union High	Anahuac	$ 52,660	2,889,850
	Borego	222,270	
	Julian Union	841,790	
	Mesa Grande	185,080	
	Santa Ysabel	217,720	
	Spencer Valley	87,620	
	Warner Union	1,282,710	

High School District Valuations—*Continued*

Mountain Empire Union High	Campo	$ 646,490	
	Clover Flat	345,120	
	Descanso	527,240	
	Hipass	158,100	2,644,040
	Jacumba	403,650	
	Pine Valley	405,480	
	Potrero	157,960	
Oceanside–Carlsbad Union High	Carlsbad, in the City of Oceanside	$ 3,570	
	Carlsbad Union	2,840,520	
	Libby	249,740	8,201,440
	Oceanside, In	4,360,480	
	Oceanside, Out	329,310	
	San Luis Rey	417,820	
Ramona Union High	Ramona Union	$1,604,100	1,604,100
San Diego Unified	San Diego, In.	$205,477,440	$206,392,680
	San Diego, Out.	915,240	
San Dieguito Union High	Cardiff	$ 509,480	
	Del Mar	1,350,819	
	Encinitas Union	2,432,910	7,094,439
	San Dieguito	1,119,030	
	Rancho Santa Fe	1,682,200	
Sweetwater Union High	Chula Vista Union, In.	11,692,930	
	Chula Vista Union, Out	2,490,590	
	Monument Divn.-South Bay Union	97,780	24,770,080
	National, In.	6,477,180	
	National, Out	710,300	
	Otay	1,100,360	
	San Ysidro	625,740	
	South Bay Union	1,575,200	
Vista Unified	Vista Unified	$4,506,780	
	Mt. Fairview Div.-Vista Unified	106,180	4,612,960

ELEMENTARY SCHOOL DISTRICT VALUATIONS

*Alpine Union		$ 547,100
Alta		411,330
Anahuac		52,660
*Barrett		116,260
Bear Valley		253,670
Bonsall Union	(Bonsall Union	664,410
	*(Clamar Divison	4,250
Borego		222,270
Cajon Valley Union	(Cajon Valley Union	5,081,440
	*(Lakeview Div.	46,830
Campo		646,490
*Cardiff		509,480
Carlsbad Union	†(Carlsbad in Oceanside City	3,570
	(Carlsbad Union	2,840,520
Chula Vista Union		14,183,520
Clover Flat		345,120
Coronado Unified		9,053,380
Dehesa		107,620
*Del Mar		1,350,819
De Luz		69,400
Descanso		527,240
*Dulzura		101,650
*Encinitas Union		2,432,910
Escondido Union		5,618,370
Grantville		721,840
Hipass		158,100
Jacumba		403,650
*Jamul		275,260
Japatul		84,370
Julian Union		841,790
Lakeside Union*	(Lakeside Union	1,273,740
	(El Monte-Lakeside Division	86,420
La Mesa-Spring Valley		7,867,050
Las Flores		184,420
Lemon Grove		1,704,540
Libby		249,740
*Lilac		65,110
Mesa Grande		185,080
Miramar		331,290
National		7,187,480
Oceanside		4,689,790
Orange Glen		1,256,390
Otay		1,100,360
Pauma		627,640
Pine Valley		405,480
Pomerado Union*	(Bernardo	771,160
	(Merton-Poway Division	477,970
Potrero		157,960
Ramona Union		1,604,100
*Rancho Santa Fe		1,682,200
Richland		653,000
Rincon		325,890
San Diego Unified		206,392,680

Elementary School District Valuations
— Continued

*San Dieguito		$ 1,119,030
San Luis Rey		417,820
San Marcos		491,390
San Onofre		330,370
San Pasqual Union		437,040
Santa Ysabel		217,720
Santee		598,960
San Ysidro		625,740
Soledad		191,550
South Bay Union. (South Bay Union.		1,575,200
*(Monument Div...		97,780
Spencer Valley		87,620
Tecate		40,770
Twin Oaks		357,190
Vallecitos		147,870
Valley Center Union		804,160
*Vista Unified. . *(Vista Unified		4,506,780
*(Mt. Fairview Div. .		106,180
Warner Union		1,282,710
West Fallbrook (West Fallbrook...		1,857,090
Union.....*(Reche		606,490
GRAND TOTAL		$302,854,269

*SCHOOL DISTRICTS PARTICIPATION IN BOND DEBT OF OTHER SCHOOL DISTRICTS

Participates in Grossmont Union High Bond Debt in 1935 and future issues.	Alpine Union Barrett Dulzura Jamul	$ 1,040,270
Participates in Oceanside-Carlsbad Union High Bond Debt to and including 1924 issue only.	Cardiff Del Mar Encinitas Union San Dieguito Vista Unified	9,919,019
El Monte-Lakeside Division of Lakeside Union participates in Cajon Valley Union Elementary Bond Debt to and including 1936 issue.	El Monte-Lakeside	86,420
Lakeview Division of Cajon Valley Union participates in Lakeside Elementary Bond Debt to and including 1935 issue.	Lakeview Division	46,830

School Districts Participation—Continued

Merton-Poway Division of Pomerado Union participates in Escondido Union High Bond Debt in 1937 and future issues.	Merton-Poway...	477,970
Monument Division of South Bay Union participates in South Bay Union Elementary Bond Debt after 1929 issue.	Monument Div.	97,780
Rancho Santa Fe participates in Escondido Union High Bond Debt to and including 1926 issue only.	Rancho Santa Fe.	1,682,200
Reche participates in West Fallbrook Union Elementary Bond Debt after 1924 issue.	Reche.....	606,490
Clamar Division of Bonsall Union participates in Escondido Union High School Bond Debt to and including 1937 issue.	Clamar Division..	4,250
Mt. Fairview Division of Vista Unified participates in Fallbrook Union High Bond Debt to and including 1935 issue.	Mt. Fairview Divn.	106,180
†Carlsbad in the City of Oceanside participates in Carlsbad School District but not in Library Tax Rate.	Carlsbad in Oceanside City.	3,570
Lilac participates in Escondido Union High Bond Debt after 1937 issue	Lilac	65,110

SCHOOL DISTRICT TAX LEVIES

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES							
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond
547,100	Alpine Union	3.41	1.7800		.06	1.6300	.....	.0150	.6562	.7216	.....	.2102	.0270
411,330	Alta	2.02	1.7800		.06	.2400	.0132	.0150	.2118	.....	.....	.....	.....
52,660	Anahuac	3.28	1.7800		.06	1.5000	.....	.0150	.6400	.7463	.....	.....	.0987
116,260	Barrett	3.24	1.7800		.06	1.4600	.....	.0150	.6964	.7216	.....	.....	.0270
253,670	Bear Valley	2.73	1.7800		.06	.9500	.....	.0150	.1400	.6260	.....	.....	.1690
771,160	Bernardo (Pomerado Union)	2.95	1.7800		.06	1.1700	.....	.0150	.3600	.6260	.....	.....	.1690
664,410	Bonsall Union	3.31	1.7800		.06	1.5300	.....	.0150	.7791	.6677	.....	.....	.0682
4,250	Clamar Div. Bonsall Union	3.41	1.7800		.06	1.6300	.....	.0150	.7783	.6677	.....	.....	.1690
222,270	Borego	3.08	1.7800	Total County Rate...$1.7200	.06	1.3000	.....	.0150	.4400	.7463	.....	.....	.0987
1,026,200	Cajon Valley Union (In.)	3.46	1.7800	See Page 7 for Details.	.06	1.6800	.....	.0150	.7869	.7216	.....	.1231	.0334
4,055,240	Cajon Valley Union (Out.)	3.46	1.7800		.06	1.6800	.....	.0150	.7869	.7216	.....	.1231	.0334
46,830	Lakeview Div. Cajon Vy. Un.	3.55	1.7800		.06	1.7700	.....	.0150	.7940	.7216	.....	.2060	.0334
646,490	Campo	2.83	1.7800		.06	1.0500	.....	.0150	.4243	.6107	.....	.....	.....
509,480	Cardiff	3.50	1.7800		.06	1.7200	.....	.0150	.7688	.7440	.....	.....	.1922
3,570	Carlsbad in the city of Oceanside	3.60	1.7200		.....	1.8800	.....	.....	.8631	.9985	.....	.....	.0184
2,840,520	Carlsbad Union	3.66	1.7800		.06	1.8800	.....	.....	.8631	.9985	.....	.....	.0184
11,692,930	Chula Vista Union (In.)	3.51	1.7200		.....	1.7900	.....	.0150	.8997	.7500	.....	.0198	.1055

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES							
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond
2,490,590	Chula Vista Union (Out.)	3.57	1.7800		.06	1.7900	.....	.0150	.8997	.7500	.....	.0198	1055
345,120	Clover Flat	3.23	1.7800		.06	1.4500	.....	.0150	.7529	.6107	.....	.0714	.....
8,713,540	Coronado Unified (In.)	3.42	1.7200		.....	1.7000	.....	.0150	.....	.....	1.4489	.0606	.1755
339,840	Coronado Unified (Out.)	3.48	1.7800		.06	1.7000	.....	.0150	.....	.....	1.4489	.0606	.1755
107,620	Dehesa	3.19	1.7800		.06	1.4100	.....	.0150	.6400	.7216	.....	.....	.0334
1,350,819	Del Mar	3.53	1.7800		.06	1.7500	.....	.0150	.7988	.7440	.....	.....	.1922
69,400	De Luz	3.33	1.7800		.06	1.5500	.....	.0150	.7991	.6677	.....	.....	.0682
527,240	Descanso	3.38	1.7800		.06	1.6000	.....	.0150	.7963	.6107	.....	.1780	.....
101,650	Dulzura	3.34	1.7800	Total County Rate...$1.7200	.06	1.5600	.....	.0150	.7964	.7216	.....	.....	.0270
2,432,910	Encinitas Union	3.62	1.7800	See Page 7 for Details.	.06	1.8400	.....	.0150	.8888	.7440	.....	.....	.1922
2,676,510	Escondido Union (In.)	3.61	1.7200		.....	1.8900	.....	.0150	.8536	.6260	.....	.2264	.1690
2,941,860	Escondido Union (Out.)	3.67	1.7800		.06	1.8900	.....	.0150	.8536	.6260	.....	.2264	.1690
721,840	Grantville	2.77	1.7800		.06	.9900	.3330	.0150	.6420	.....	.....	.....	.....
158,100	Hipass	3.10	1.7800		.06	1.3200	.....	.0150	.6943	.6107	.....	.....	.....
403,650	Jacumba	3.35	1.7800		.06	1.5700	.....	.0150	.7934	.6107	.....	.1509	.....
275,260	Jamul	2.96	1.7800		.06	1.1800	.....	.0150	.4164	.7216	.....	.....	.0270
84,370	Japatul	2.55	1.7800		.06	.7700	.3290	.0150	.4260	.....	.....	.....	.....
841,790	Julian Union	3.42	1.7800		.06	1.6400	.....	.0150	.7800	.7463	.....	.....	.0987

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES							
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond
1,273,740	Lakeside Union	3.53	1.7800		.06	1.7500	.....	.0150	.7740	.7216	.....	.2060	.0334
86,420	El Monte Div. Lakeside Un.	3.38	1.7800		.06	1.6000	.....	.0150	.7714	.7216	.....	.0586	.0334
3,624,740	La Mesa Spr.-Valley (In.)	3.57	1.7800		.06	1.7900	.....	.0150	.8998	.7216	.....	.1202	.0334
4,242,310	La Mesa-Spr. Valley (Out.)	3.57	1.7800		.06	1.7900	.....	.0150	.8998	.7216	.....	.1202	.0334
184,420	Las Flores	2.59	1.7800		.06	.8100	.....	.0150	.7950	.....	.....	.....	.....
1,704,540	Lemon Grove	3.45	1.7800		.06	1.6700	.....	.0150	.9000	.7216	.....	.....	.0334
249,740	Libby	3.23	1.7800		.06	1.4500	.....	.....	.4331	.9985	.....	.....	.0184
65,110	Lilac	3.21	1.7800		.06	1.4300	.....	.0150	.7890	.6260	.....	.....	.....
477,970	Merton-Poway (Pom. Union)	2.82	1.7800	Total County Rate...$1.7200	.06	1.0400	.....	.0150	.3598	.6260	.....	.....	.0392
185,080	Mesa Grande	2.64	1.7800	See Page 7 for Details.	.06	.8600	.....	.0150	.....	.7463	.....	.....	.0987
331,290	Miramar	2.71	1.7800		.06	.9300	.1518	.0150	.7632	.....	.....	.....	.....
6,477,180	National (In.)	3.68	1.7200		.....	1.9600	.....	.0150	.9000	.7500	.....	.1895	.1055
710,300	National (Out.)	3.74	1.7800		.06	1.9600	.....	.0150	.9000	.7500	.....	.1895	.1055
4,360,480	Oceanside (In.)	3.50	1.7200		.....	1.7800	.....	.....	.7512	.9985	.....	.0119	.0184
329,310	Oceanside (Out.)	3.56	1.7800		.06	1.7800	.....	.....	.7512	.9985	.....	.0119	.0184
1,256,390	Orange Glen	3.06	1.7800		.06	1.2800	.....	.0150	.4700	.6260	.....	.....	.1690
1,100,360	Otay	3.45	1.7800		.06	1.6700	.....	.0150	.7995	.7500	.....	.....	.1055
627,640	Pauma	3.13	1.7800		.06	1.3500	.....	.0150	.3989	.6677	.....	.2002	.0682

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES							
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond
405,480	Pine Valley	2.81	1.7800		.06	1.0300	....	.0150	.4043	.6107	.....	....	...
157,960	Potrero	2.64	1.7800		.06	.8600	...	.0150	.2343	.6107	.....	....	...
1,604,100	Ramona Union	3.86	1.7800		.06	2.0800	.....	.0150	.8700	.7129	.....	.3195	.1626
1,682,200	Rancho Santa Fe	3.15	1.7800		.06	1.3700	.....	.0150	.3074	.7440	.....	....	.3036
606,490	Reche	3.20	1.7800		.06	1.4200	.....	.0150	.6691	.6677	.....	.....	.0682
653,000	Richland	2.97	1.7800		.06	1.1900	.....	.0150	.3800	.6260	.....	.....	.1690
325,890	Rincon	2.71	1.7800		.06	.9300	....	.0150	.1200	.6260	.....	....	.1690
205,477,440	San Diego (In.)	3.45	1.7200	Total County Rate...$1.7200	...	1.7300	.....	.....	.....	.....	1.5674	.0638	.0988
915,240	San Diego (Out.)	3.51	1.7800	See Page 7 for Details.	.06	1.7300	.....	.....	.....	.....	1.5674	.0638	.0988
1,119,030	San Dieguito	3.51	1.7800		.06	1.7300	.....	.0150	.7243	.7440	.....	.0545	.1922
417,820	San Luis Rey	2.99	1.7800		.06	1.2100	.....	.....	.1931	.9985	.....	....	.0184
491,390	San Marcos	3.38	1.7800		.06	1.6000	.....	.0150	.7900	.6260	.....	.....	.1690
330,370	San Onofre	3.23	1.7800		.06	1.4500	.....	.0150	.6991	.6677	.....	....	.0682
437,040	San Pasqual Union	3.36	1.7800		.06	1.5800	.....	.0150	.7700	.6260	.....	.....	.1690
217,720	Santa Ysabel	3.35	1.7800		.06	1.5700	.....	.0150	.7100	.7463	.....	....	.0987
598,960	Santee	3.44	1.7800		.06	1.6600	.....	.0150	.7202	.7216	.....	.1698	.0334
625,740	San Ysidro	3.42	1.7800		.06	1.6400	.....	.0150	.7695	.7500	.....	.....	.1055
191,550	Soledad	2.79	1.7800		.06	1.0100	.4463	.0150	.5487	....	.....	....	...

VALUATION	SCHOOL DISTRICT	COUNTY RATES				SCHOOL RATES							
		Total Rate	Total County Rate Less Schools		County Library	Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond
1,575,200	South Bay Union	3.57	1.7800		.06	1.7900		0150	8000	.7500		1195	1055
97,780	Monument Div. So. Bay Un.	3.45	1.7800		.06	1.6700		0150	7995	.7500			1055
87,620	Spencer Valley	3.09	1.7800		.06	1.3100		0150	.4500	.7463			0987
40,770	Tecate	2.59	1.7800		.06	.8100		0150	.7950				
357,190	Twin Oaks	2.59	1.7800		.06	.8100		0150		.6260			1690
147,870	Vallecitos	3.12	1.7800		.06	1.3400		0150	5891	.6677			0682
804,160	Valley Center Union	3.39	1.7800	Total County Rate...$1.7200	.06	1.6100		0150	8000	.6260			1690
4,506,780	Vista Unified	3.50	1.7800	See Page 7 for Details.	.06	1.7200		0150			1.4196	0671	2183
106,180	Mt. Fairview Div. Vista Un.	3.28	1.7800		.06	1.5000		0150			1.4196		0684
1,282,710	Warner Union	3.57	1.7800		.06	1.7900		0150	6998	.7463		2302	0987
1,857,090	West Fallbrook Union	3.33	1.7800		.06	1.5500		0150	6722	.6677		1269	0682

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY 1874 TO 1944

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1909	$1.40	$2.00
1875	2.61		1910	1.40	2.00
1876	2.49		1911	1.40	2.00
1877	2.38		1912	1.45	2.00
1878	2.30		1913	1.45	2.10
1879	2.445		1914	1.19	1.85
1880	2.46		1915	1.66	2.36
1881	1.75		1916	1.75	2.45
1882	1.45		1917	1.95	2.65
1883	1.853		1918	1.89	2.59
1884	1.684		1919	1.89	2.59
1885	1.72		1920	2.62	3.35
1886	1.70		1921	2.11	2.85
1887	1.40	$1.60	1922	1.96	2.71
1888	1.18	1.50	1923	2.56	3.28
1889	1.85	2.15	1924	2.56	3.28
1890	1.42	1.72	1925	2.53	3.25
1891	1.30	1.70	1926	2.91	3.63
1892	1.12	1.42	1927	3.06	3.78
1893	1.50	1.85	1928	3.06	3.78
1894	1.38	1.73	1929	1.82	2.18
1895	1.65	2.00	1930	1.81	2.17
1896	1.40	1.80	1931	2.15	2.58
1897	1.57	1.97	1932	2.63	2.68
1898	1.55	1.95	1933	1.85	1.92
1899	1.60	2.10	1934	1.853	1.923
1900	1.58	2.08	1935	1.495	1.545
1901	1.65	2.25	1936	1.613	1.663
1902	1.75	2.25	1937	1.95	2.00
1903	1.65	2.25	1938	1.805	1.845
1904	1.75	2.25	1939	2.105	2.155
1905	1.65	2.25	1940	2.060	2.110
1906	1.65	2.25	1941	2.020	2.080
1907	1.60	2.20	1942	1.930	1.980
1908	1.50	2.10	1943	1.770	1.830
			1944	1.720	1.780

For State and County Taxes write to County Tax Collector, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	October	November
Coronado	March	November	December
El Cajon	March	October	October
Escondido	March	November	December
La Mesa	March	November	December
National	March	November	December
Oceanside	March	November	December
San Diego	March	November	December

For City Taxes write to City Tax Collector of any of above cities, except Escondido and San Diego.

For San Diego City and Escondido City Taxes, 1944, write County Tax Collector, San Diego, California.

FOR COUNTY INFORMATION

WRITE COUNTY AUDITOR'S OFFICE

TELEPHONE COUNTY AUDITOR'S OFFICE

CALL AT COUNTY AUDITOR'S OFFICE

R. W. GETTY
AUDITOR-CONTROLLER
SAN DIEGO COUNTY
SAN DIEGO, CALIFORNIA

TAX RATES

1945

SAN DIEGO COUNTY
CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

TAX RATES
SAN DIEGO COUNTY
CALIFORNIA

1945

Compiled for
BOARD OF SUPERVISORS
San Diego County
By J. W. ANDERSON, County Auditor-Controller

RM 5 AUD. 9-45-1000

ABBREVIATIONS

C.W.A.—County Water Authority.

C.W.A. La Mesa—County Water Authority in La Mesa, Lemon Grove, Spring Valley Irrigation District.

C.W.A. Lakeside—County Water Authority in Lakeside Irrigation District.

C.W.A. Fallbrook—County Water Authority in Fallbrook Public Utility District.

C.W.A. Ramona—County Water Authority in Ramona Irrigation District.

Exemptions For Churches, Orphanages, Colleges, Hospitals, Scientific, Charity, Religious, Veterans Organizations and U. S. Service

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Sections 214-215 and 251-260 of Revenue and Taxation Code direct that all claims for

EXEMPTIONS FOR SERVICE in the Army, Navy, Marine Corps or Revenue Marine Service of the United States, also for Exemption of Churches, Orphanages and Colleges

must be made between the First Monday in MARCH and the Last Monday in JUNE of each year; otherwise, such claims can not be allowed.

APPLICATIONS FOR

the exemptions of Religious property, Hospitals, Scientific, Charity, and other organizations under the Charity Exemption (Sections 214-215) must be made by April 1st each year: otherwise such claims cannot be allowed.

All claims listed above must be filed in the office of the COUNTY ASSESSOR.

NOTICE

Road Improvement Districts and Lighting, or other Special Improvement Districts are

NOT SUBJECT TO EXEMPTION.

TAX PAYERS' GUIDE

State and County Taxes Become a Lien on all taxable property at noon on the first Monday in March of each year.

Taxpayers must File Statement with County Assessor of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

The County Board of Equalization Meets on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

Unsecured Property Taxes Become Due and Payable on demand, to the County Assessor on the first Monday in March of each year.

The State and County Tax Rate is fixed by the County Board of Supervisors, not later than the first day of September of each year.

Taxes on Real Estate and Personal Property Assessed with Real Estate Become Due and Payable to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the first day in November of each year, becoming delinquent at 5 o'clock P. M. on the fifth day in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 5 o'clock P. M. on the twentieth day of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if desired.

Penalties are Applied to all unpaid taxes as follows: Six per cent is added to all First Installment of taxes unpaid on the fifth day in December, each year. Three per cent additional is added to all taxes unpaid on the twentieth day in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on April twentieth, each year.

The Delinquent Roll is Published on or before the eighth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

Property, which has been sold to the State for taxes for any year up to and including the year 1944, apply at the Office of the County Auditor, Room 152 Administration Building, Civic Center, for the amount necessary to redeem any time within five years after date of sale to the State.

Pursuant to law, the County Tax Collector will, unless the delinquent taxes thereon are sooner redeemed or an installment plan of redemption is initiated as provided by law, deed to the State of California all property delinquent for the taxes of 1940 on or about July 1, 1946, at the Tax Collector's office, Administration Building, Civic Center, San Diego, California.

Property Deeded to the State for delinquent taxes prior to Oct. 6, 1942, may be sold by the County Tax Collector at any time upon authorization of the State Controller.

For further information in regard to tax sales see County Tax Collector.

IMPORTANT

When Remitting by Mail all remittances must be by Bank Draft, Post Office or Express Money Order.

To Avoid Penalties all remittances must be in the County Tax Collector's office before the close of business on fifth day in December and twentieth day in April of each year.

Before Remitting carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

ASSESSED VALUATIONS

Real Estate other than City or Town Lots	$ 22,548,780
Improvements on same	30,220,790
Personal Property Attached	4,144,770
Unsecured Personal Property	1,344,200
Total Outside	$ 58,258,540
City and Town Lots	$ 68,572,775
Improvements on Same	117,659,390
Personal Property Attached	18,063,430
Unsecured Personal Property	30,361,760
Total Inside	$234,657,355
Total Non-operative Property	$292,915,895
Operative Property	35,055,920
Total	$327,971,815

ASSESSED VALUES

INSIDE CITIES

CITY	UNSECURED ROLL VALUATION	SECURED ROLL VALUATION
Chula Vista	$ 3,124,700	$ 6,641,500
Coronado	373,470	9,534,420
El Cajon	88,690	1,400,790
Escondido	266,770	2,879,020
La Mesa	134,860	3,898,620
National City	338,630	6,865,580
Oceanside	328,840	5,075,330
San Diego	25,705,800	196,054,055

SPECIAL DISTRICTS

ASSESSED VALUES

DISTRICT	VALUATION
Escondido Cemetery	$7,787,150
Fallbrook Public Utility	1,410,640
Rancho Santa Fe Maintenance R. E. only	653,250
Rancho Santa Fe Sanitation R. E. and Imp.	176,830
Rolando Highway Lighting Maintenance District, R. E. only	126,660
Rolando Sanitation Dist., R.E. and Imp.	1,181,230
San Marcos Cemetery	1,654,030
Vista Santa Fe Avenue Lighting Maintenance Dist., R. E. only	17,580
Vista La Mesa Sewer Maintenance Dist.	230,060
Lower Sweetwater Fire Protection Dist.	959,290
San Ysidro Fire Protection District	816,670
Vista Fire Protection Dist.	5,072,320

TAX RATES

DISTRICT	RATE
Escondido Cemetery	$ .06
Fallbrook Public Utility	2.00
Rancho Santa Fe Maintenance	.00
Rancho Santa Fe Sanitation	.07
Rolando Highway Lighting Maintenance	2.75
Rolando Sanitation District	.05
San Marcos Cemetery	.00
Vista Sante Fe Avenue Lighting Maintenance	2.75
Vista La Mesa Sewer Maintenance District	.09
Lower Sweetwater Fire Protection District	1.62
San Ysidro Fire Protection District	.40
Vista Fire Protection District	.69

STATE, COUNTY AND COUNTY LIBRARY TAX RATES

General	$1.2128
Salary	0.3118
Civic Center Building	0.0163
Edgemoor Farm Building	0.0039
Immigration	0.0124
General Unappropriated Reserve	0.0496
Highway 1909 Bond and Interest	0.0096
Highway 1919 Bond and Interest	0.0252
Highway 1923 Bond and Interest	0.0068
Detention Home Bond and Interest	0.0013
Hospital Bond and Interest	0.0057
County Special Districts Refunding Bond and Interest	0.0646
State and County Rate, Inside	$1.7200
Library	0.0500
State and County Rate, Outside	$1.7700

SAN DIEGO CITY PROPERTY

State and County Rate	**$1.7200**
San Diego School Rate	**1.8300**
	$3.5500
San Diego City Rate	**2.1400**
County Water Authority	**.0400**
Combined Rate	**$5.7300**

ESCONDIDO CITY PROPERTY

State and County Rate	**$1.7200**
Escondido School Rate	**1.8400**
	$3.5600
Escondido City Rate	**2.5900**
Combined Rate	**$6.1500**

LIGHTING DISTRICTS

Assessed Values

DISTRICT	VALUATION
Cardiff	$ 350,300
Encinitas R. E. only	69,540
Fallbrook	567,770
Imperial Beach	147,500
Julian Public Highway Lighting	79,240
Kensington Park	714,520
Lakeside	178,220
Ramona	376,510
San Ysidro	598,114
Solana Beach	413,150

Tax Rates

DISTRICT	RATE
Cardiff	$ .10
Encinitas	.40
Fallbrook	.19
Imperial Beach	.27
Julian Public Highway Lighting	.32
Kensington Park	.07
Lakeside	.08
Ramona	.26
San Ysidro	.15
Solana Beach	.12

HIGH SCHOOL DISTRICT VALUATIONS

	Unsecured Property	Secured Property		Total Valuation
Coronado Unified				
Coronado, Inside...	$ 373,470	$ 9,534,420	U.V.	$ 436,250
Coronado, Out.....	62,780	157,350	S.V.	9,691,770
				$ 10,128,020
Escondido Union High				
Bear Valley.....	$ 640	$ 266,790		
Lilac.....	200	80,590		
Escondido, In.....	266,770	2,879,020		
Escondido, Out.....	20,250	3,269,030		
Orange Glen.....	9,620	1,321,880		
Pomerado Union...	6,190	1,310,860	U.V.	$ 333,210
Richland.....	7,640	678,330	S.V.	12,498,240
Rincon.....	6,770	375,800		
San Marcos.....	9,480	547,210		$ 12,831,450
San Pasqual Union.	1,950	463,860		
Twin Oaks.....	970	395,810		
Valley Center Union.....	2,730	909,120		
Grossmont Union High				
Alpine Union.....	$ 9,110	$ 606,460		
Barrett.....	700	115,800		
Cajon Valley, In...	88,690	460		
Cajon Valley In, C.W.A. La Mesa.		1,400,330		
Cajon Valley, Out..	63,410	2,279,930		
Cajon Valley, Out, C.W.A. La Mesa.		2,322,130		
Dehesa.....	18,480	98,300		
Dulzura.....	500	122,430		
El Monte Div. Lakeside Union..	6,760	105,660		
El Monte Div. C.W.A. Lakeside.		1,290	U.V.	$ 456,100
Jamul.....	1,340	281,770	S.V.	20,171,350
Lakeside Union....	50,480	1,133,440		
Lakeside Union C.W.A. Lakeside.		236,120		$ 20,627,450
Lakeside Union C.W.A. La Mesa.		11,510		
Lakeview Div. Cajon Valley Un.	100	63,270		
Lakeview Div. C.W.A. La Mesa.		9,450		
La Mesa-Spring Valley, In.....	134,860	7,800		
La Mesa-Spring Valley in C.W.A. La Mesa.....		3,890,820		
La Mesa-Spring Valley, Out.....	51,760	277,000		
La Mesa-Spring Valley, Out C.W.A. La Mesa.		4,557,400		
Lemon Grove.....	24,840	63,780		
Lemon Grove C.W.A. La Mesa.		1,920,170		
Santee.....	5,070	607,200		
Santee, C.W.A. La Mesa.....		58,830		

High School District Valuations—Continued

	Unsecured Property	Secured Property		Total Valuation
Fallbrook Union High				
Bonsall Union	$ 15,060	$ 723,610		
Bonsall Union, C.W.A. Fallbrook		490		
Clamar Division—Bonsall Un.	740	2,040		
De Luz	9,240	72,140		
Pauma	31,410	682,430	u.v.	$ 149,770
Reche	2,010	380,000	s.v.	4,655,300
Reche, C.W.A. Fallbrook		299,900		$ 4,805,070
San Onofre	39,160	311,910		
Vallecitos	790	168,450		
West Fallbrook Union	51,360	939,290		
West Fallbrook Union, C.W.A. Fallbrook		1,075,040		
Julian Union High				
Anahuac	$ 1,740	$ 53,590		
Borego	4,060	247,510		
Julian Union	47,920	883,020	u.v.	$ 95,330
Mesa Grande	10,720	179,000	s.v.	2,975,500
Santa Ysabel	3,480	214,570		$ 3,070,830
Spencer Valley	270	97,910		
Warner Union	27,140	1,299,900		
Mountain Empire Union High				
Campo	$ 14,140	$ 656,340		
Clover Flat	10,590	351,350		
Descanso	48,300	528,650	u.v.	$ 90,640
Hipass	800	174,600	s.v.	2,759,580
Jacumba	7,840	418,010		$ 2,850,220
Pine Valley	7,720	439,520		
Potrero	1,250	191,110		
Oceanside-Carlsbad Union High				
Carlsbad in the City of Oceanside	$	$ 5,370		
Carlsbad Union	53,460	3,048,360		
Libby	21,020	255,450	u.v.	$ 434,630
Oceanside, In C.W.A. Oceanside	328,840	5,075,330	s.v.	9,162,650
Oceanside, Out	29,130	301,630		$ 9,597,280
San Luis Rey	2,180	476,510		
Ramona Union High				
Ramona Union	$ 80,610	$ 1,420,840	u.v.	$ 80,610
Ramona Union C.W.A. Ramona		376,940	s.v.	1,797,780
				$ 1,878,390
San Diego Unified				
San Diego, In, C.W.A. San Diego	$25,705,800	$196,054,055	u.v.	$ 25,733,230
San Diego, Out	27,430	974,370	s.v.	197,028,425
				$222,761,655
San Dieguito Union High				
Cardiff	$ 7,650	$ 578,080		
Del Mar	78,110	1,374,660	u.v.	$ 186,150
Encinitas Union	72,090	2,700,840	s.v.	7,667,240
San Dieguito	19,430	1,239,680		$ 7,853,390
Rancho Santa Fe	8,870	1,773,980		

High School District Valuations—Continued

	Unsecured Property	Secured Property		Total Valuation
Sweetwater Union High				
Chula Vista, In C.W.A. Chula Vista	$ 3,124,700	$ 6,641,500		
Chula Vista Union, Out	30,860	2,721,100		
Monument Div. South Bay Union	880	97,820		
National In,			U.V.	$ 3,563,030
C.W.A. National	338,630	6,865,580	S.V.	20,937,780
National, Out	22,880	829,870		
Otay	6,050	1,191,300		$ 24,500,810
San Ysidro	13,680	754,090		
South Bay Union	25,350	1,836,520		
Vista Unified				
Vista Unified	$ 83,390	$ 4,844,800	U.V.	$ 83,390
Mt. Fairview Div.			S.V.	4,951,660
Vista Unified		106,860		
				$ 5,035,050

U.V.—Means Unsecured Property Value
S.V.—Means Secured Property Value

ELEMENTARY SCHOOL DISTRICT VALUATIONS

District	Unsecured Property	Secured Property
*Alpine Union	$ 9,110	$ 606,460
Alta	3,280	415,890
Anahuac	1,740	53,590
*Barrett	700	115,800
Bear Valley	640	266,790
Bonsall Union (Bonsall Union	15,060	724,100
*(Clamar Division	740	2,040
Borego	4,060	247,510
Cajon Valley Union (Cajon Valley Union	152,100	6,002,850
*Lakeview Div.	100	72,720
Campo	14,140	656,340
*Cardiff	7,650	578,080
†Carlsbad Union (Carlsbad in Oceanside City		5,370
†Carlsbad Union	53,460	3,048,360
Chula Vista Union	3,155,560	9,362,600
Clover Flat	10,590	351,350
Coronado Unified	436,250	9,691,770
Dehesa	18,480	98,300
*Del Mar	78,110	1,374,660
De Luz	9,240	72,140
Descanso	48,300	528,650
*Dulzura	500	122,430
*Encinitas Union	72,090	2,700,840
Escondido Union	287,020	6,148,050
Grantville	24,140	711,820
Hipass	800	174,600
Jacumba	7,840	418,010
*Jamul	1,340	281,770
Japatul	710	87,480
Julian Union	47,920	883,020

Elementary School District Valuations—Continued

District	Unsecured Property	Secured Property
Lakeside Union* (Lakeside Union)	$ 50,480	$1,381,070
Lakeside Union* (El Monte Div. Lakeside Union)	6,760	106,950
La Mesa-Spring Valley	186,620	8,733,020
Las Flores	260	216,170
Lemon Grove	24,840	1,983,950
Libby	21,020	255,450
*Lilac	200	80,590
Mesa Grande	10,720	179,000
Miramar	28,210	289,210
National	361,510	7,695,450
Oceanside	357,970	5,376,960
Orange Glen	9,620	1,321,880
Otay	6,050	1,191,300
Pauma	31,410	682,430
Pine Valley	7,720	439,520
Pomerado Union* (Bernardo)	1,370	789,200
Pomerado Union* (Merton-Poway Division)	4,820	521,600
Potrero	1,250	191,110
Ramona Union	80,610	1,797,780
*Rancho Santa Fe	8,870	1,773,980
Richland	7,640	678,330
Rincon	6,770	375,800
San Diego Unified	25,733,230	197,028,425
*San Dieguito	19,430	1,239,680
San Luis Rey	2,180	476,510
San Marcos	9,480	547,210
San Onofre	39,160	311,910
San Pasqual Union	1,950	463,860
Santa Ysabel	3,480	214,570
Santee	5,070	666,030
San Ysidro	13,680	754,090
Soledad	7,020	202,000
South Bay Union (South Bay Union	25,350	1,836,520
*(Monument Div...	880	97,820
Spencer Valley	270	97,910
Tecate		46,010
Twin Oaks	970	395,810
Vallecitos	790	168,450
Valley Center Union	2,730	909,120
Vista Unified(Vista Unified	83,390	4,844,800
*(Mt. Fairview Div....		106,860
Warner Union	27,140	1,299,900
West Fallbrook Union (West Fallbrook Union	51,360	2,014,330
*) Reche	2,010	679,900
TOTAL VALUATION	$31,705,960	$296,265,855

*SCHOOL DISTRICTS PARTICIPATION IN BOND DEBT OF OTHER SCHOOL DISTRICTS

	Unsecured Roll	Secured Roll
Participates in Grossmont Union High Bond Debt in 1935 and future issues: Alpine Union, Barrett, Dulzura, Jamul	$ 11,650	$ 1,126,460

*School Districts Participation—Continued

	Unsecured Roll	Secured Roll
Participates in Oceanside-Carlsbad Union High Bond Debt to and including 1924 issue only:		
Cardiff Del Mar Encinitas Union San Dieguito Vista Unified	$260,670	$10,738,060
El Monte-Lakeside Division of Lakeside Union participates in Cajon Valley Union Elementary Bond Debt to and including 1936 issue:		
El Monte Division El Monte C.W.A. Lakeside	6,760	106,950
Lakeview Division of Cajon Valley Union participates in Lakeside Elementary Bond Debt to and including 1935 issue and Cajon Valley Union after 1936 issue:		
Lakeview Division Lakeview Division C.W.A. La Mesa	100	72,720
Merton-Poway Division of Pomerado Union participates in Escondido Union High Bond Debt in 1937 and future issues:		
Merton-Poway	4,820	521,600
Monument Division of South Bay Union participates in South Bay Union Elementary Bond Debt after 1929 issue:		
Monument Division	880	97,820
Rancho Santa Fe participates in Escondido Union High Bond Debt to and including 1926 issue only:		
Rancho Santa Fe	8,870	1,773,980
Reche participates in West Fallbrook Union Elementary Bond Debt after 1924 issue:		
Reche Reche C.W.A. Fallbrook	2,010	679,900
Clamar Division of Bonsall Union participates in Escondido Union High School Bond Debt to and including 1937 issue:		
Clamar Division	740	2,040
Mt. Fairview Division of Vista Unified participates in Fallbrook Union High Bond Debt to and including 1935 issue. Not in Vista Unified Elementary for 1930 issue or 1937 High School:		
Mt. Fairview Division		106,860
Lilac participates in Escondido Union High Bond Debt after 1937 issue:		
Lilac	200	80,590
Carlsbad in the City of Oceanside participates in Carlsbad School District but not in Library Tax Rate:		
Carlsbad in Oceanside City		5,370

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

SCHOOL DISTRICT TAX LEVIES

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond
9,110	606,460	Alpine Union	3.69			1.77	.05	1.9200		.0250	.8000	.7412		.1757	.1781
3,280	415,890	Alta	2.24			1.77	.05	.4700	.0158	.0250	.4292				
1,740	53,590	Anahuac	3.33			1.77	.05	1.5600		.0250	.6978	.7500			.0872
700	115,800	Barrett	3.22			1.77	.05	1.4500		.0250	.5057	.7412			.1781
640	266,790	Bear Valley	3.01			1.77	.05	1.2400		.0250	.5000	.6823			.0327
1,370	789,200	Bernardo (Pomerado Union)	3.14			1.77	.05	1.3700		.0250	.6300	.6823			.0327
15,060	723,610	Bonsall Union	3.31			1.77	.05	1.5400		.0250	.7161	.7470			.0519
....	490	Bonsall Union C.W.A. Fallbrook	3.35		.04	1.77	.05	1.5400		.0250	.7161	.7470			.0519
740	2,040	Clamar Division—Bonsall Union	3.29			1.77	.05	1.5200		.0250	.7153	.7470			.0327
4,060	247,510	Borego	3.31			1.77	.05	1.5400		.0250	.6778	.7500			.0872
88,690	460	Cajon Valley Union—Inside	3.67			1.77	.05	1.9000		.0250	.7987	.7412		.1515	.1836
....	1,400,330	Cajon Valley Union—Inside, C.W.A. La Mesa	3.71		.04	1.77	.05	1.9000		.0250	.7987	.7412		.1515	.1836
63,410	2,279,930	Cajon Valley Union—Out	3.67			1.77	.05	1.9000		.0250	.7987	.7412		.1515	.1836
....	2,322,130	Cajon Valley Union—Out, C.W.A. La Mesa	3.71		.04	1.77	.05	1.9000		.0250	.7987	.7412		.1515	.1836
100	63,270	Lakeview Division—Cajon Valley Union	3.79			1.77	.05	2.0200		.0250	.7996	.7412		.2706	.1836
....	9,450	Lakeview Div. Cajon Val. Un. C.W.A. La Mesa	3.83		.04	1.77	.05	2.0200		.0250	.7996	.7412		.2706	.1836
14,140	656,340	Campo	3.00			1.77	.05	1.2300		.0250	.4559	.7491			
7,650	578,080	Cardiff	3.51			1.77	.05	1.7400		.0250	.7987	.7492			.1671

Total County Rate $1.7200 See Page 7 for Details.

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond
....	5,370	Carlsbad in the City of Oceanside, C.W.A. Oceanside	3.66	....	.04	1.72	....	1.9000	....	....	.8895	.9946	....	....	.0159
53,460	3,048,360	Carlsbad Union	3.67	....	....	1.77	.05	1.9000	....	....	.8895	.9946	....	....	.0159
3,124,700	6,641,500	Chula Vista Union—Inside C.W.A.	3.87	....	.04	1.72	....	2.1100	....	.0250	.9000	.7500	....	.1884	.2466
30,860	2,721,100	Chula Vista Union—Out	3.88	....	....	1.77	.05	2.1100	....	.0250	.9000	.7500	....	.1884	.2466
10,590	351,350	Clover Flat	3.40	....	....	1.77	.05	1.6300	....	.0250	.7975	.7491	....	.0584	....
373,470	9,534,420	Coronado Unified—Inside C.W.A.	3.50	....	.04	1.72	....	1.7400	....	.0250	....	....	1.5208	.0500	.1442
62,780	157,350	Coronado Unified—Out	3.51	....	....	1.77	.05	1.7400	....	.0250	....	....	1.5208	.0500	.1442
18,480	98,300	Dehesa	3.52	....	....	1.77	.05	1.7500	....	.0250	.8000	.7412	....	....	.1838
78,110	1,374,660	Del Mar	3.51	....	....	1.77	.05	1.7400	....	.0250	.7987	.7492	....	....	.1671
9,240	72,140	De Luz	3.39	....	....	1.77	.05	1.6200	....	.0250	.7961	.7470	....	....	.0519
48,300	528,650	Descanso	3.29	....	....	1.77	.05	1.5200	....	.0250	.7459	.7491	....	....	....
500	122,430	Dulzura	3.51	....	....	1.77	.05	1.7400	....	.0250	.7957	.7412	....	....	.1781
72,090	2,700,840	Encinitas Union	3.61	....	....	1.77	.05	1.8400	....	.0250	.8987	.7492	....	....	.1671
266,770	2,879,020	Escondido Union—Inside	6.15	2.59	....	1.72	....	1.8400	....	.0250	.8963	.6823	....	.2037	.0327
20,250	3,269,030	Escondido Union—Out	3.61	....	....	1.77	.05	1.8400	....	.0250	.8963	.6823	....	.2037	.0327
24,140	711,820	Grantville	2.69	....	....	1.77	.05	.9200	.3326	.0250	.5624	....	....	....	....
800	174,600	Hipass	3.34	....	....	1.77	.05	1.5700	....	.0250	.7959	.7491	....	....	....

Total County Rate $1.7200 See Page 7 for Details.

Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond
7,840	418,010	Jacumba	3.48	....	....	1.77	.05	1.7100	.....	.0250	.7988	.7491	.....	.1371	.....
1,340	281,770	Jamul	3.51	....	....	1.77	.05	1.7400	.....	.0250	.7957	.7412	.....	.....	.1781
710	87,480	Japatul	3.06	....	....	1.77	.05	1.2900	.5250	.0250	.7400	.....	.....	.....	.....
47,920	883,020	Julian Union	3.41	....	....	1.77	.05	1.6400	.....	.0250	.7778	.7500	.....	.....	.0872
50,480	1,133,440	Lakeside Union	3.79	....	....	1.77	.05	2.0200	.....	.0250	.9000	.7412	.....	.1702	.1836
....	236,120	Lakeside Union—C.W.A. Lakeside	3.83	....	.04	1.77	.05	2.0200	.....	.0250	.9000	.7412	.....	.1702	.1836
....	11,510	Lakeside Union—C.W.A. La Mesa	3.83	....	.04	1.77	.05	2.0200	.....	.0250	.9000	.7412	.....	.1702	.1836
6,760	105,660	El Monte Division, Lakeside Union	3.67	....	....	1.77	.05	1.9000	.....	.0250	.8996	.7412	.....	.0506	.1836
....	1,290	El Monte Div., Lakeside Un., C.W.A. Lakeside	3.71	....	.04	1.77	.05	1.9000	.....	.0250	.8996	.7412	.....	.0506	.1836
134,860	7,800	La Mesa-Spring Valley—Inside	3.74	....	....	1.77	.05	1.9700	.....	.0250	.9000	.7412	.....	.1202	.1836
....	3,890,820	La Mesa-Spr. Val. In.—C.W.A. La Mesa	3.78	....	.04	1.77	.05	1.9700	.....	.0250	.9000	.7412	.....	.1202	.1836
51,760	277,000	La Mesa-Spring Valley—Out	3.74	....	....	1.77	.05	1.9700	.....	.0250	.9000	.7412	.....	.1202	.1836
....	4,557,400	La Mesa-Spr. Val.—Out, C.W.A. La Mesa	3.78	....	.04	1.77	.05	1.9700	.....	.0250	.9000	.7412	.....	.1202	.1836
260	216,170	Las Flores	2.59	....	....	1.77	.05	.8200	.....	.0250	.7950	.....	.....	.....	.....
24,840	63,780	Lemon Grove	3.69	....	....	1.77	.05	1.9200	.....	.0250	.8977	.7412	.....	.0725	.1836
....	1,920,170	Lemon Grove, C.W.A. La Mesa	3.73	....	.04	1.77	.05	1.9200	.....	.0250	.8977	.7412	.....	.0725	.1836
21,020	255,450	Libby	3.50	....	....	1.77	.05	1.7300	.....	.....	.7195	.9946	.....	.....	.0159
200	80,590	Lilac	3.24	....	....	1.77	.05	1.4700	.....	.0250	.7627	.6823	.....	.....	.....

Total County Rate $1.7200 See Page 7 for Details.

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	San Diego Co. Water Authty	Total County Rate	County Library	SCHOOL RATES							
								Total Schools	High School Tuition	Junior College	Elemeatary	High	Unified	Common Bond	High Bond
4,820	521,600	Merton-Poway (Pomerado Union)	3.14			1.77	.05	1.3700		.0250	.6300	.6823			.0327
10,720	179,000	Mesa Grande	3.14			1.77	.05	1.3700		.0250	.5078	.7500			.0872
28,210	289,210	Miramar	2.78			1.77	.05	1.0100	.1971	.0250	.7879				
338,630	6,865,580	National—Inside C.W.A.	3.71		.04	1.72		1.9500		.0250	.7799	.7500		.1485	.2466
22,880	829,870	National—Out	3.72			1.77	.05	1.9500		.0250	.7799	.7500		.1485	.2466
328,840	5,075,330	Oceanside—Inside C.W.A.	3.70		.04	1.72		1.9400			.9000	.9946		.0295	.0159
29,130	301,630	Oceanside—Out	3.71			1.77	.05	1.9490			.9000	.9946		.0295	.0159
9,620	1,321,880	Orange Glen	3.28			1.77	.05	1.5100		.0250	.7700	.6823			.0327
6,050	1,191,300	Otay	3.59			1.77	.05	1.8200		.0250	.7984	.7500			.2466
31,410	682,430	Pauma	3.54			1.77	.05	1.7700		.0250	.7972	.7470		.1489	.0519
7,720	439,520	Pine Valley	2.96			1.77	.05	1.1900		.0250	.4159	.7491			
1,250	191,110	Potrero	3.26			1.77	.05	1.4900		.0250	.7159	.7491			
80,610	1,420,840	Ramona Union	3.82			1.77	.05	2.0500		.0250	.8946	.7480		.1785	.2039
....	376,940	Ramona Union—C.W.A. Ramona	3.86		.04	1.77	.05	2.0500		.0250	.8946	.7480		.1785	.2039
8,870	1,773,980	Rancho Santa Fe	3.01			1.77	.05	1.2400		.0250	.3146	.7492			.1512
2,010	380,000	Reche	3.39			1.77	.05	1.6200		.0250	.7961	.7470			.0519
....	299,900	Reche—C.W.A. Fallbrook	3.43		.04	1.77	.05	1.6200		.0250	.7961	.7470			.0519
7,640	678,330	Richland	2.85			1.77	.05	1.0800		.0250	.3400	.6823			.0327

Total County Rate $1.7200 See Page 7 for Details.

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Comm Tax Rate	San Diego Co. Water Authority	Total County Rate	County Library	SCHOOL RATES							
								Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Board	High Board
6,770	375,800	Rincon	2 59			1 77	05	8700		0250	0800	6823			0327
25,705,800	196,084,055	San Diego Inside C.W.A.	5 73	2 14	04	1 72		1 8300					1 6923	0839	0838
27,430	974,370	San Diego Out	3 60			1 77	05	1 8300					1 6923	0839	0838
19,430	1,239,680	San Dieguito	3 43			1 77	05	1 6600		0250	7187	7492			1671
2,180	476,510	San Luis Rey	2 97			1 77	05	1 2000			1895	9946			0159
9,480	547,210	San Marcos	3 31			1 77	05	1 5400		0250	8000	6823			0327
39,160	311,910	San Onofre	3 27			1 77	05	1 5000		0250	6761	7470			0819
1,950	463,860	San Pasqual Union	3 27			1 77	05	1 5000		0250	7600	6823			0327
3,480	214,570	Santa Ysabel	3 37			1 77	05	1 6000		0250	7378	7500			0822
5,970	607,200	Santee	3 66			1 77	05	1 8900		0250	7848	7412		1884	1836
	58,830	Santee C.W.A. La Mesa	3 70		04	1 77	05	1 8900		0250	7848	7412		1884	1836
13,680	754,090	San Ysidro	3 59			1 77	05	1 8200		0250	7984	7500			2406
7,020	202,000	Soledad	3 01			1 77	05	1 2400	4196	0250	7984				
25,350	1,836,520	South Bay Union	3 70			1 77	05	1 9300		0250	7954	7500		1150	2406
880	97,820	Monument Division South Bay Union	3 59			1 77	05	1 8200		0250	7984	7500			2406
270	97,910	Spencer Valley	3 28			1 77	05	1 5400		0250	6478	7500			0822
	46,010	Tecate	2 58			1 77	05	8300		0250	7850				
970	395,810	Twin Oaks	2 51			1 77	05	7400		0250		6823			0327

Total County Rate $1.7200 See Page 7 for Details.

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES							
								Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond
790	168,450	Vallecitos	3.07	....	....	1.77	.05	1.3000	....	.0250	.4761	.7470	....	....	.0519
2,730	909,120	Valley Center Union	3.31	....	....	1.77	.05	1.5400	....	.0250	.8000	.6823	....	....	.0327
83,390	4,844,800	Vista Unified	3.58	....	....	1.77	.05	1.8100	....	.0250	....	....	1.5000	.0654	.2196
....	106,860	Mt. Fairview Division—Vista Unified	3.35	....	....	1.77	.05	1.5800	....	.0250	....	....	1.5000	....	.0550
27,140	1,299,900	Warner Union	3.61	....	....	1.77	.05	1.8400	....	.0250	.7743	.7500	....	.2035	.0872
51,360	939,290	West Fallbrook Union	3.49	....	....	1.77	.05	1.7200	....	.0250	.7977	.7470	....	.0984	.0519
....	1,075,040	West Fallbrook Union—C.W.A. Fallbrook	3.53	....	.04	1.77	.05	1.7200	....	.0250	.7977	.7470	....	.0984	.0519

Total County Rate $1.7200 See Page 7 for Details.

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY

1874 TO 1945

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1910	$1.40	$2.00
1875	2.61		1911	1.40	2.00
1876	2.49		1912	1.45	2.00
1877	2.38		1913	1.45	2.10
1878	2.30		1914	1.19	1.85
1879	2.445		1915	1.66	2.36
1880	2.46		1916	1.75	2.45
1881	1.75		1917	1.95	2.65
1882	1.45		1918	1.89	2.59
1883	1.853		1919	1.89	2.59
1884	1.684		1920	2.62	3.35
1885	1.72		1921	2.11	2.85
1886	1.70		1922	1.96	2.71
1887	1.40	$1.60	1923	2.56	3.28
1888	1.18	1.50	1924	2.56	3.28
1889	1.85	2.15	1925	2.53	3.25
1890	1.42	1.72	1926	2.91	3.63
1891	1.30	1.70	1927	3.06	3.78
1892	1.12	1.42	1928	3.06	3.78
1893	1.50	1.85	1929	1.82	2.18
1894	1.38	1.73	1930	1.81	2.17
1895	1.65	2.00	1931	2.15	2.58
1896	1.40	1.80	1932	2.63	2.68
1897	1.57	1.97	1933	1.85	1.92
1898	1.55	1.95	1934	1.853	1.923
1899	1.60	2.10	1935	1.495	1.545
1900	1.58	2.08	1936	1.613	1.663
1901	1.65	2.25	1937	1.95	2.00
1902	1.75	2.25	1938	1.805	1.845
1903	1.65	2.25	1939	2.105	2.155
1904	1.75	2.25	1940	2.060	2.110
1905	1.65	2.25	1941	2.020	2.080
1906	1.65	2.25	1942	1.950	1.980
1907	1.60	2.20	1943	1.770	1.850
1908	1.50	2.10	1944	1.720	1.780
1909	1.40	2.00	1945	1.720	1.770

For State and County Tax Rates write to County Auditor-Controller, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	October	November
Coronado	March	November	December
El Cajon	March	October	October
Escondido	March	November	December
La Mesa	March	November	December
National	March	November	December
Oceanside	March	November	December
San Diego	March	November	December

For City Taxes write to City Tax Collector of any of above cities, except Escondido and San Diego.

For San Diego City and Escondido City Taxes, 1945, write County Tax Collector, San Diego, California.

FOR COUNTY INFORMATION

WRITE COUNTY AUDITOR'S OFFICE

TELEPHONE COUNTY AUDITOR'S OFFICE

CALL AT COUNTY AUDITOR'S OFFICE

J. W. ANDERSON

AUDITOR-CONTROLLER

SAN DIEGO COUNTY

SAN DIEGO CALIFORNIA

TAX RATES

1946

SAN DIEGO COUNTY
CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

TAX RATES
SAN DIEGO COUNTY
CALIFORNIA

1946

Compiled for
BOARD OF SUPERVISORS
San Diego County
By J. C. PERRIGO, County Auditor-Controller

FORM 5 AUD. 9-46-1000

TAX PAYERS' GUIDE

State and County Taxes Become a Lien on all taxable property at noon on the first Monday in March of each year.

Taxpayers must File Statement with County Assessor of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

The County Board of Equalization Meets on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

Unsecured Property Taxes Become Due and Payable on demand, to the County Assessor on the first Monday in March of each year.

The State and County Tax Rate is fixed by the County Board of Supervisors, not later than the first day of September of each year.

Taxes on Real Estate and Personal Property Assessed with Real Estate Become Due and Payable to the County Tax Collector as follows: Taxes on Real Property are divided into two equal installments; the first installment consisting of one-half of the Real Estate taxes and Personal Property on the Secured Roll is due and payable on the first day in November of each year, becoming delinquent at 5 o'clock P. M. on the fifth day in December of each year. The second installment, or remaining one-half of the Real Estate and Personal Property taxes is due January 20th and becomes delinquent at 5 o'clock P. M. on the twentieth day of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if desired.

Penalties are Applied to all unpaid taxes as follows: Six per cent is added to all First Installment of taxes unpaid on the fifth day in December, each year. Three per cent additional is added to all taxes unpaid on the twentieth day in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on April twentieth, each year.

The Delinquent Roll is Published on or before the eighth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

Property, which has been sold to the State for taxes for any year up to and including the year 1945, apply at the Office of the County Auditor, Room 152 Administration Building, Civic Center, for the amount necessary to redeem any time within five years after date of sale to the State.

Pursuant to law, the County Tax Collector will, unless the delinquent taxes thereon are sooner redeemed or an installment plan of redemption is initiated as provided by law, deed to the State of California all property delinquent for the taxes of 1941 on or about July 1, 1947, at the Tax Collector's office, Administration Building, Civic Center, San Diego, California.

Property Deeded to the State for delinquent taxes prior to Oct. 6, 1942, may be sold by the County Tax Collector at any time upon authorization of the State Controller.

For further information in regard to tax sales see County Tax Collector.

IMPORTANT

When Remitting by Mail all remittances must be by Bank Draft, Post Office or Express Money Order.

To Avoid Penalties all remittances must be in the County Tax Collector's office before the close of business on fifth day in December and twentieth day in April of each year.

Before Remitting carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

Exemptions For Churches, Orphanages, Colleges, Hospitals, Scientific, Charity, Religious, Veterans Organizations and U. S. Service

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Sections 214-215 and 251-260 of Revenue and Taxation Code direct that all claims for

EXEMPTIONS FOR SERVICE in the Army, Navy, Marine Corps or Revenue Marine Service of the United States, also for Exemption of Churches, Orphanages and Colleges

must be made between the First Monday in MARCH and the Last Monday in JUNE of each year; otherwise, such claims can not be allowed.

APPLICATIONS FOR

the exemptions of Religious property, Hospitals, Scientific, Charity, and other organizations under the Charity Exemption (Sections 214-215) must be made by April 1st each year: otherwise such claims cannot be allowed.

All claims listed above must be filed in the office of the COUNTY ASSESSOR.

NOTICE

Road Improvement Districts and Lighting, or other Special Improvement Districts are

NOT SUBJECT TO EXEMPTION.

ABBREVIATIONS

C.W.A.—County Water Authority.

C.W.A. La Mesa—County Water Authority in La Mesa, Lemon Grove, Spring Valley Irrigation District.

C.W.A. Lakeside—County Water Authority in Lakeside Irrigation District.

C.W.A. Fallbrook—County Water Authority in Fallbrook Public Utility District.

ASSESSED VALUATIONS

Real Estate other than City or Town Lots	$ 23,985,330
Improvements on same	32,799,080
Personal Property Attached	4,403,860
Unsecured Personal Property	1,770,610
Total Outside	$ 62,958,880
City and Town Lots	$ 74,676,490
Improvements on Same	116,518,130
Personal Property Attached	18,216,680
Unsecured Personal Property	30,986,870
Total Inside	$240,398,170
Total Non-operative Property	$303,357,050
Operative Property	37,004,320
Total	$340,361,370

ASSESSED VALUES
INSIDE CITIES

CITY	UNSECURED ROLL VALUATION	SECURED ROLL VALUATION
Chula Vista	$ 1,472,870	$ 7,076,390
Coronado	373,530	9,562,010
El Cajon	106,200	1,729,810
Escondido	344,210	3,173,160
La Mesa	167,980	4,545,780
National City	386,300	6,749,000
Oceanside	430,270	5,411,990
San Diego	27,705,660	200,880,040

SANITARY DISTRICTS

DISTRICT	VALUATION
Carlsbad Sanitary District	$2,814,300
Kensington Park Sanitary District	2,310,570
Vista Sanitary District	762,100

TAX RATES

DISTRICT	RATE
Carlsbad Sanitary District	$.28
Kensington Park Sanitary District	.06
Vista Sanitary District	.65

PUBLIC UTILITY DISTRICTS

DISTRICT	VALUATION
Crest Public Utility District	$ 235,590
Fallbrook Public Utility District	1,561,430

TAX RATES

DISTRICT	RATE
Crest Public Utility District	$2.89
Fallbrook Public Utility District	2.50

SPECIAL DISTRICTS

ASSESSED VALUES

DISTRICT	VALUATION
Rolando Highway Lighting Maintenance District, R. E. only	$ 141,260
Rolando Highway Lighting Maintenance District Unit "C", R. E. only	47,140
Rolando Highway Lighting Maintenance District Unit "D", R. E. only	47,280
Vista Santa Fe Avenue Lighting Maintenance Dist., R. E. only	17,790
Vista Lighting Maintenance District, R. E. and Improvements	124,480
Escondido Cemetery	8,294,310
San Marcos Cemetery	1,718,260
Encinitas Fire Protection District	3,494,230
Lower Sweetwater Fire Protection Dist.	1,010,440
San Ysidro Fire Protection District	859,720
Vista Fire Protection Dist.	5,446,580
Julian Sanitation Dist, R. E. and Imp.	70,130
Rancho Santa Fe Sanitation District, R. E. and Improvements	180,850
Rolando Sanitation Dist., R.E. and Imp.	1,240,790
Vista La Mesa Sewer Maintenance Dist.	233,210
Tia Juana Valley County Water District	422,630

TAX RATES

DISTRICT	RATE
Rolando Highway Lighting Maintenance Dist.	$1.40
Rolando Highway Lighting Maintenance Dist. Unit "C"	3.43
Rolando Highway Lighting Maintenance Dist. Unit "D"	3.42
Vista Sante Fe Avenue Lighting Maintenance Dist.	2.63
Vista Lighting Maintenance District	.67
Escondido Cemetery	.06
San Marcos Cemetery	.04
Encinitas Fire Protection District	.03
Lower Sweetwater Fire Protection District	.40
San Ysidro Fire Protection District	.26
Vista Fire Protection District	.23
Julian Sanitation District	2.44
Rancho Santa Fe Sanitation District	1.47
Rolando Sanitation District	.04
Vista La Mesa Sewer Maintenance District	.35
Tia Juana Valley County Water District	.85

LIGHTING DISTRICTS

Assessed Values

DISTRICT	VALUATION
Cardiff Public Highway Lighting	$ 765,430
Encinitas P. E. only	65,340
Fallbrook	609,560
Highland View	62,650
Imperial Beach	152,840
Julian Public Highway Lighting	82,000
Kensington Park	721,080
Lakeside	178,550
Ramona	408,470
San Ysidro	613,164
Solana Beach	445,140

Tax Rates

DISTRICT	RATE
Cardiff, Public Highway Lighting	$ .08
Encinitas	.38
Fallbrook	.22
Highland View	.79
Imperial Beach	.25
Julian Public Highway Lighting	.15
Kensington Park	.08
Lakeside	.30
Ramona	.58
San Ysidro	.20
Solana Beach	.05

STATE, COUNTY AND COUNTY LIBRARY TAX RATES

General	$1.3386
Salary	0.4084
Immigration	0.0096
General Unappropriated Reserve	0.0538
Highway 1909 Bond and Interest	0.0091
Highway 1919 Bond and Interest	0.0240
Highway 1923 Bond and Interest	0.0067
Detention Home Bond and Interest	0.0012
Hospital Bond and Interest	0.0062
County Special Districts Refunding Bond and Interest	0.0624
State and County Rate, Inside	$1.9200
Library	0.0400
State and County Rate, Outside	$1.9600

SAN DIEGO CITY PROPERTY

State and County Rate	**$1.9200**
San Diego School Rate	**1.9700**
	$3.8900
San Diego City Rate	**2.0500**
County Water Authority	**.0400**
Combined Rate	**$5.9800**

ESCONDIDO CITY PROPERTY

State and County Rate	**$1.9200**
Escondido School Rate	**2.4700**
	$4.3900
Escondido City Rate	**2.5900**
Combined Rate	**$6.9800**

HIGH SCHOOL DISTRICT VALUATIONS

	Unsecured Property	Secured Property		Total Valuation
Coronado Unified				
Coronado, Inside...	$ 373,530	$ 9,562,010	u.v.	$ 580,420
Coronado, Out.....	206,890	170,220	s.v.	9,732,230
				$ 10,312,650
Escondido Union High				
Bear Valley.....	$ 240	$ 335,860		
Escondido, In.....	344,210	3,173,160		
Escondido, Out.....	28,360	3,412,740		
Lilac.....	1,370	71,980		
Orange Glen.....	12,600	1,355,200		
Pomerado Union...	5,730	1,333,560	u.v.	$ 434,990
Richland.....	10,160	692,460	s.v.	13,151,080
Rincon.....	6,640	367,760		
San Marcos.....	11,130	569,270		$ 13,586,070
San Pasqual Union.	11,740	478,600		
Twin Oaks.....	1,310	418,140		
Valley Center Union.....	1,500	942,350		
Grossmont Union High				
Alpine Union.....	$ 9,650	$ 709,230		
Barrett.....	990	118,220		
Cajon Valley, In...	59,700	60		
Cajon Valley In, C.W.A. La Mesa.	46,500	1,729,750		
Cajon Valley, Out..	118,970	2,405,860		
Cajon Valley, Out, C.W.A. La Mesa.	12,800	2,624,100		
Dehesa.....	570	563,450		
Dulzura.....	1,460	121,680		
El Monte Div. Lakeside Union..	12,840	111,000		
El Monte Div. C.W.A. Lakeside.	6,310	2,130		
Jamul.....	3,150	282,840	u.v.	$ 596,850
Lakeside Union....	21,010	1,183,260	s.v.	23,004,540
Lakeside Union C.W.A. Lakeside.	22,840	248,420		$ 23,601,390
Lakeside Union C.W.A. La Mesa.		7,330		
Lakeview Div. Cajon Valley Un.		68,740		
Lakeview Div. C.W.A. La Mesa.	20	10,260		
La Mesa-Spring Valley, In.....	116,790	10,260		
La Mesa-Spring Valley in C.W.A. La Mesa.....	51,190	4,535,520		
La Mesa-Spring Valley, Out.....	28,790	272,250		
La Mesa-Spring Valley, Out C.W.A. La Mesa.	38,290	5,123,940		
Lemon Grove.....	3,890	19,660		
Lemon Grove C.W.A. La Mesa.	37,430	2,177,520		
Santee.....	2,520	621,420		
Santee, C.W.A. La Mesa.....	1,140	57,640		

High School District Valuations—Continued

	Unsecured Property	Secured Property		Total Valuation
Fallbrook Union High				
Bonsall Union	$ 7,020	$ 708,030		
Bonsall Union, C.W.A. Fallbrook	1,110	420		
Clamar Division—Bonsall Un.		2,330		
De Luz	10,510	71,050		
Pauma	4,390	789,300	u.v.	$ 136,500
Reche	1,390	387,870	s.v.	4,944,960
Reche, C.W.A. Fallbrook		331,340		$ 5,081,460
San Onofre	49,820	323,220		
Vallecitos	540	166,330		
West Fallbrook Union	20,030	982,260		
West Fallbrook Union, C.W.A. Fallbrook	41,690	1,182,810		
Julian Union High				
Anahuac	$ 1,450	$ 52,440		
Borego	9,630	416,770		
Julian Union	58,640	1,025,200	u.v.	$ 115,900
Mesa Grande	13,320	183,130	s.v.	3,614,370
Santa Ysabel	4,970	210,080		
Spencer Valley		99,730		$ 3,730,270
Warner Union	27,890	1,627,020		
Mountain Empire Union High				
Campo	$ 22,630	$ 716,560		
Clover Flat	14,530	374,580		
Descanso	62,080	604,890	u.v.	$ 129,370
Hipass	170	176,650	s.v.	3,054,550
Jacumba	22,390	440,060		
Pine Valley	6,220	482,240		$ 3,183,920
Potrero	1,340	208.370		
Tecate	10	51,200		
Oceanside-Carlsbad Union High				
Carlsbad Union	$ 61,990	$3,235,250		
Libby	19,660	256,020	u.v.	$ 531,030
Oceanside, In C.W.A. Oceanside	430,270	5,411,990	s.v.	9,685,850
Oceanside, Out	16,570	308,140		$ 10,216,880
San Luis Rey	2,540	474,450		
Ramona Union High				
Ramona Union	$ 55,880	$ 1,462,950	u.v.	$ 93,840
Ramona Union C.W.A. Ramona	37,960	422,030	s.v.	1,884,980
				$ 1,978,820
San Diego Unified				
San Diego, In, C.W.A. San Diego	$27,705,660	$200,880,040	u.v.	$ 27,728,240
San Diego, Out	22,580	996,800	s.v.	201,876,840
				$229,605,080
San Dieguito Union High				
Cardiff	$ 14,670	$ 632,420		
Del Mar	53,790	1,405,260	u.v.	$ 229,530
Encinitas Union	105,620	2,836,130	s.v.	8,176,240
Rancho Santa Fe	7,830	1,798,720		
San Dieguito	39,600	1,294,130		$ 8,405,770
Soledad	8,020	209,580		

High School District Valuations—Continued

	Unsecured Property	Secured Property		Total Valuation
Sweetwater Union High				
Chula Vista, In C.W.A. Chula Vista	$ 1,472,870	$ 7,076,390		
Chula Vista Union, Out	30,540	2,773,640		
Monument Div. South Bay Union	1,360	99,210		
National In,			U.V.	$ 1,971,020
C.W.A. National	386,300	6,749,000	S.V.	21,477,650
National, Out	15,250	835,550		
Otay	5,590	1,239,990		$ 23,448,670
San Ysidro	18,610	769,780		
South Bay Union	40,500	1,934,090		
Vista Unified				
Vista Unified	$ 119,200	$ 5,033,380	U.V.	$ 119,200
Mt. Fairview Div.			S.V.	5,157,420
Vista Unified		124,040		
				$ 5,276,620
Northern San Diego County Junior College District of San Diego County				
Escondido Union High School		$ 13,151,080		
Fallbrook Union High School		4,944,960	S.V.	$23,253,460
Vista Unified School		5,157,420		

U.V.—Means Unsecured Property Value
S.V.—Means Secured Property Value

ELEMENTARY SCHOOL DISTRICT VALUATIONS

District	Unsecured Property	Secured Property
*Alpine Union	$ 9,650	$ 709,230
Alta	1,860	415,330
Anahuac	1,450	52,440
*Barrett	990	118,220
Bear Valley	240	335,860
Bonsall Union (Bonsall Union	8,130	708,450
*(Clamar Division		2,330
Borego	9,630	416,770
Cajon Valley Union (Cajon Valley Union	237,970	6,759,770
*Lakeview Div.	20	79,000
Campo	22,630	716,560
*Cardiff	14,670	632,420
Carlsbad Union	61,990	3,235,250
Chula Vista Union	1,503,410	9,850,030
Clover Flat	14,530	374,580
Coronado Unified	580,420	9,732,230
Dehesa	570	563,450
*Del Mar	53,790	1,405,260
De Luz	10,510	71,050
Descanso	62,080	604,890
*Dulzura	1,460	121,680
*Encinitas Union	105,620	2,836,130
Escondido Union* (Escondido Union	372,570	6,585,900
Rincon Division	6,640	367,760
*Twin Oaks Div.	1,310	418,140
Grantville	38,630	768,880
Hipass	170	176,650
Jacumba	22,390	440,060
*Jamul	3,150	282,840

Elementary School District Valuations—Continued

District	Unsecured Property	Secured Property
Japatul	$ 90	$ 105,840
Julian Union	58,640	1,025,200
Lakeside Union* Lakeside Union	43,850	1,439,010
Lakeside Union* El Monte Div.	19,150	113,130
La Mesa-Spring Valley	235,060	9,941,970
Las Flores	100	239,380
Lemon Grove	41,320	2,197,180
Libby	19,660	256,020
*Lilac	1,370	71,980
Mesa Grande	13,320	183,130
Miramar	49,910	313,750
National	401,550	7,584,550
Oceanside	446,840	5,720,130
Orange Glen	12,600	1,355,200
Otay	5,590	1,239,990
Pauma	4,390	789,300
Pine Valley	6,220	482,240
Pomerado Union	5,730	1,333,560
Potrero	1,340	208,370
Ramona Union	93,840	1,884,980
Rancho Santa Fe	7,830	1,798,720
Richland	10,160	692,460
San Diego Unified	27,728,240	201,876,840
*San Dieguito	39,600	1,294,130
San Luis Rey	2,540	474,450
San Marcos	11,130	569,270
San Onofre	49,820	323,220
San Pasqual Union	11,740	478,600
Santa Ysabel	4,970	210,080
Santee	3,660	679,060
San Ysidro	18,610	769,780
Soledad	8,020	209,580
South Bay Union (South Bay Union	40,500	1,934,090
*(Monument Div.	1,360	99,210
Spencer Valley		99,730
Tecate	10	51,200
Vallecitos	540	166,330
Valley Center Union	1,500	942,350
Vista Unified(Vista Unified	119,200	5,033,380
*(Mt. Fairview Div.		124,040
Warner Union	27,890	1,627,020
West Fallbrook Union West Fallbrook Union	61,720	2,165,070
*Reche	1,390	719,210
TOTAL VALUATION	$32,757,480	$307,603,890

*SCHOOL DISTRICTS PARTICIPATION IN BOND DEBT OF OTHER SCHOOL DISTRICTS

	Unsecured Roll	Secured Roll
Participates in Grossmont Union High Bond Debt in 1935 and future issues: Alpine Union, Barrett, Dulzura, Jamul	$ 15,250	$ 1,231,970

*School Districts Participation—Continued

	Unsecured Roll	Secured Roll
Participates in Oceanside-Carlsbad Union High Bond Debt to and including 1924 issue only:		
Cardiff		
Del Mar		
Encinitas Union	$332,880	$11,201,320
San Dieguito		
Vista Unified		
Clamar Division of Bonsall Union participates in Escondido Union High School Bond Debt to and including 1937 issue:		
Clamar Division		2,330
Mt. Fairview Division of Vista Unified participates in Fallbrook Union High Bond Debt to and including 1935 issue: Not in Vista Unified Elementary for 1930 issue or 1937 High School:		
Mt. Fairview Division		124,040
Lilac participates in Escondido Union High Bond Debt after 1937 issue:		
Lilac	1,370	71,980
Soledad participates in San Dieguito Union High Bond Debt after 1936 issue.		
Soledad	8,020	209,580
El Monte-Lakeside Division of Lakeside Union participates in Cajon Valley Union Elementary Bond Debt to and including 1936 issue and Lakeside Union after 1935 issue:		
El Monte Division		
El Monte C.W.A. Lakeside	19,150	113,130
Lakeview Division of Cajon Valley Union participates in Lakeside Elementary Bond Debt to and including 1935 issue and Cajon Valley Union after 1936 issue:		
Lakeview Division		
Lakeview Division C.W.A. La Mesa	20	79,000
Monument Division of South Bay Union participates in South Bay Union Elementary Bond Debt after 1929 issue:		
Monument Division	1,360	99,210
Reche participates in West Fallbrook Union Elementary Bond Debt after 1924 issue:		
Reche	1,390	719,210
Reche C.W.A. Fallbrook		
Rincon participates in Escondido Union Elementary Bond Debt after 1937 issue		
Rincon	6,640	367,760
Twin Oaks participates in Escondido Union Elementary Bond Debt after 1937 issue:		
Twin Oaks	1,310	418,140

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

SCHOOL DISTRICT TAX LEVIES

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond	Northern S. D. Co. Jr. College
9,650	709,230	Alpine Union	4.06			1.96	.04	2.1000		.0200	.7999	.9300		.1501	.2000	
1,860	415,330	Alta	2.49			1.96	.04	.5300	.0449	.0200	.4651					
1,450	52,440	Anahuac	3.60			1.96	.04	1.6400		.0200	.8000	.7500			.0700	
990	118,220	Barrett	3.77			1.96	.04	1.8100		.0200	.6600	.9300			.2000	
240	335,860	Bear Valley	3.90			1.96	.04	1.9400		.0200	.7968	.7500			.0232	.3500
7,020	708,030	Bonsall Union	3.93			1.96	.04	1.9700		.0200	.8000	.7500			.0500	.3500
1,110	420	Bonsall Union C.W.A.Fallbrook	3.97		.04	1.96	.04	1.9700		.0200	.8000	.7500			.0500	.3500
	2,330	Clamar Div.—Bonsall Union	3.90			1.96	.04	1.9400		.0200	.7968	.7500			.0232	.3500
9,630	416,770	Borego	3.58			1.96	.04	1.6200		.0200	.7800	.7500			.0700	
59,700	60	Cajon Valley Union—Inside	4.65			1.96	.04	2.6900		.0200	1.2476	.9300		.2893	.2031	
46,500	1,729,750	Cajon Valley Union—Inside, C.W.A.LaMesa	4.69		.04	1.96	.04	2.6900		.0200	1.2476	.9300		.2893	.2031	
118,970	2,405,860	Cajon Valley Union—Out	4.65			1.96	.04	2.6900		.0200	1.2476	.9300		.2893	.2031	
12,800	2,624,100	Cajon Valley Union—Out, C.W.A.LaMesa	4.69		.04	1.96	.04	2.6900		.0200	1.2476	.9300		.2893	.2031	
	68,740	Lakeview Divn.—Cajon Valley Union	4.76			1.96	.04	2.8000		.0200	1.2476	.9300		.3993	.2031	
20	10,260	Lakeview Div. Caj.Val.Un.C.W.A.LaMesa	4.80		.04	1.96	.04	2.8000		.0200	1.2476	.9300		.3993	.2031	
22,630	716,560	Campo	3.45			1.96	.04	1.4900		.0200	.7200	.7500				
14,670	632,420	Cardiff	4.05			1.96	.04	2.0900		.0200	.8000	1.1000			.1700	
61,990	3,235,250	Carlsbad Union	4.01			1.96	.04	2.0500			.8997	.9992		.1365	.0146	

Total County Rate $1.9200 See Page 7 for Details.

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond	Northern S. D. Co. Jr. College
1,472,870	7,076,390	Chula Vista Un.—Inside C.W.A.	3.95	.04	....	1.92	....	1.9900	.....	.0200	.9000	.7500	.....	.1400	.1800	.....
30,540	2,773,640	Chula Vista Union—Out	3.95	....	....	1.96	.04	1.9900	.....	.0200	.9000	.7500	.....	.1400	.1800	.....
14,530	374,580	Clover Flat	3.83	....	....	1.96	.04	1.8700	.....	.0200	1.0475	.7500	.....	.0525	.....	.....
373,530	9,562,010	Coronado Unified, Inside C.W.A.	3.77	....	....	1.92	....	1.8500	.....	.0200	.....	.....	1.6000	.0500	.1800	.....
206,890	170,220	Coronado Unified—Out	3.81	....	....	1.96	.04	1.8500	.....	.0200	.....	.....	1.6000	.0500	.1800	.....
570	563,450	Dehesa	3.91	....	....	1.96	.04	1.9500	.....	.0200	.7969	.9300	.....	.....	.2031	.....
53,790	1,405,260	Del Mar	4.35	....	....	1.96	.04	2.3900	.....	.0200	.7966	1.1000	.....	.3034	.1700	.....
10,510	71,050	De Luz	3.93	....	....	1.96	.04	1.9700	.....	.0200	.8000	.7500	.....	.....	.0500	.3500
62,080	604,890	Descanso	3.53	....	....	1.96	.04	1.5700	.....	.0200	.8000	.7500	.....	.....	.....	.....
1,460	121,680	Dulzura	3.91	....	....	1.96	.04	1.9500	.....	.0200	.8000	.9300	.....	.....	.2000	.....
105,620	2,836,130	Encinitas Union	4.15	....	....	1.96	.04	2.1900	.....	.0200	.9000	1.1000	.....	.....	.1700	.....
344,210	3,173,160	Escondido Union—Inisde	6.98	2.59	....	1.92	....	2.4700	.....	.0200	1.1368	.7500	.....	.1900	.0232	.3500
28,360	3,412,740	Escondido Union—Out	4.43	....	....	1.96	.04	2.4700	.....	.0200	1.1368	.7500	.....	.1900	.0232	.3500
6,640	367,760	Rincon Div. (Escondido Union)	4.24	....	....	1.96	.04	2.2800	.....	.0200	1.1368	.7500	.....	.....	.0232	.3500
1,310	418,140	Twin Oaks Div. (Escondido Union)	4.24	....	....	1.96	.04	2.2800	.....	.0200	1.1368	.7500	.....	.....	.0232	.3500
38,630	768,880	Grantville	3.14	....	....	1.96	.04	1.1800	.3620	.0200	.7980	.....	.....	.....	.....	.....
170	176,650	Hipass	3.52	....	....	1.96	.04	1.5600	.....	.0200	.7900	.7500	.....	.....	.....	.....
22,390	440,060	Jacumba	3.72	....	....	1.96	.04	1.7600	.....	.0200	.7987	.7500	.....	.1913	.....	.....

Total County Rate $1.9200 See Page 7 for Details.

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES								
								Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond	Northern S. D. Co. Jr. College
3,150	282,840	Jamul	3.91	....	....	1.96	.04	1.9500	.....	.0200	.8000	.9300	.....	.....	.2000	.....
90	105,840	Japatul	3.06	....	....	1.96	.04	1.1000	.4734	.0200	.6066	.....	.....	.....	.....	.....
58,640	1,025,200	Julian Union	3.60	....	....	1.96	.04	1.6400	.....	.0200	.8000	.7500	.....	.....	.0700	.....
21,010	1,183,260	Lakeside Union	4.50	....	....	1.96	.04	2.5400	.....	.0200	.8993	.9300	.....	.4876	.2031	.....
22,840	248,420	Lakeside Union C. W. A. Lakeside	4.54	....	.04	1.96	.04	2.5400	.....	.0200	.8993	.9300	.....	.4876	.2031	.....
	7,330	Lakeside Union C. W. A. La Mesa	4.54	....	.04	1.96	.04	2.5400	.....	.0200	.8993	.9300	.....	.4876	.2031	.....
12,840	111,000	El Monte Div. Lakeside Union	4.39	....	....	1.96	.04	2.4300	.....	.0200	.8993	.9300	.....	.3776	.2031	.....
6,310	12,130	El Monte Div. Lakeside Un., C.W.ALakeside	4.43	....	.04	1.96	.04	2.4300	.....	.0200	.8993	.9300	.....	.3776	.2031	.....
116,790	10,260	La Mesa Spr. Valley—In	4.93	....	....	1.96	.04	2.9700	.....	.0200	1.3000	.9300	.....	.5169	.2031	.....
51,190	4,535,520	La Mesa Spr. Vly. In, C.W.A, La Mesa	4.97	....	.04	1.96	.04	2.9700	.....	.0200	1.3000	.9300	.....	.5169	.2031	.....
28,790	272,250	La Mesa Spr. Valley—Out	4.93	....	....	1.96	.04	2.9700	.....	.0200	1.3000	.9300	.....	.5169	.2031	.....
38,290	5,123,940	La Mesa Spr. Valley—Out, C.W.A.La Mesa	4.97	....	.04	1.96	.04	2.9700	.....	.0200	1.3000	.9300	.....	.5169	.2031	.....
100	239,380	Las Flores	2.89	....	....	1.96	.04	.9300	.1136	.0200	.7964	.....	.....	.....	.....	.....
3,890	19,660	Lemon Grove	4.22	....	....	1.96	.04	2.2600	.....	.0200	.9000	.9300	.....	.2069	.2031	.....
37,430	2,177,520	Lemon Grove, C.W.A. La Mesa	4.26	....	.04	1.96	.04	2.2600	.....	.0200	.9000	.9300	.....	.2069	.2031	.....
19,660	256,020	Libby	3.77	....	....	1.96	.04	1.8100	.....	.....	.7962	.9992	.....	.....	.0146	.....
1,370	71,980	Lilac	3.88	....	....	1.96	.04	1.9200	.....	.0200	.8000	.7500	.....	.....	.....	.3500
13,320	183,130	Mesa Grande	3.53	....	....	1.96	.04	1.5700	.....	.0200	.7300	.7500	.....	.....	.0700	.....

Total County Rate $1.9200 See Page 7 for Details.

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond	Northern S. D. Co. Jr. College
49,910	313,750	Miramar	2.88			1.96	.04	.9200	.1000	.0200	.8000					
386,300	6,749,000	National—Inside C.W.A.	3.86		.04	1.92		1.9000		.0200	.8111	.7500		.1389	.1800	
15,250	835,550	National—Out	3.86			1.96	.04	1.9000		.0200	.8111	.7500		.1389	.1800	
430,270	5,411,990	Oceanside—Inside C.W.A.	4.36		.04	1.92		2.4000			1.2400	.9992		.1462	.0146	
16,570	308,140	Oceanside—Out	4.36			1.96	.04	2.4000			1.2400	.9992		.1462	.0146	
12,600	1,355,200	Orange Glen	3.90			1.96	.04	1.9400		.0200	.7968	.7500			.0232	.3500
5,590	1,239,990	Otay	3.71			1.96	.04	1.7500		.0200	.8000	.7500			.1800	
4,390	789,300	Pauma	4.04			1.96	.04	2.0800		.0200	.7845	.7500		.1255	.0500	.3500
6,220	482,240	Pine Valley	3.53			1.96	.04	1.5700		.0200	.8000	.7500				
5,730	1,333,560	Pomerado Union	3.87			1.96	.04	1.9100		.0200	.7668	.7500			.0232	.3500
1,340	208,370	Potrero	3.44			1.96	.04	1.4800		.0200	.7100	.7500				
55,880	1,462,950	Ramona Union	3.99			1.96	.04	2.0300		.0200	.8985	.7500		.2454	.1161	
37,960	422,030	Ramona Union C.W.A. Ramona	3.99			1.96	.04	2.0300		.0200	.8985	.7500		.2454	.1161	
7,830	1,798,720	Rancho Santa Fe	3.69			1.96	.04	1.7300		.0200	.4594	1.1000			.1506	
1,390	387,870	Reche	3.93			1.96	.04	1.9700		.0200	.8000	.7500			.0500	.3500
	331,340	Reche, C.W.A. Fallbrook	3.97		.04	1.96	.04	1.9700		.0200	.8000	.7500			.0500	.3500
10,160	692,460	Richland	3.90			1.96	.04	1.9400		.0200	.7968	.7500			.0232	.3500
27,705,660	200,880,040	San Diego—Inside C.W.A.	5.98	2.05	.04	1.92		1.9700					1.8500	.0474	.0726	

Page 7 for Details

on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	San Diego Co. Water Authty	Total County Rate	County Library	SCHOOL RATES								
								Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond	Northern S. D. Co. Jr. College
22,580	996,800	San Diego—Out	3 93			1 96	04	1 9700					1 8500	0474	0726	
39,600	1,294,130	San Dieguito	4 05			1 96	04	2 0900		0200	.8000	1 1000			1700	
2,540	474,450	San Luis Rey	3 28			1 96	04	1 3200			8062	9992			0146	
11,130	569,270	San Marcos	4 29			1 96	04	2 3300		0200	1 1868	7500			0232	3500
49,820	323,220	San Onofre	3 89			1 96	04	1 9300		0200	7600	7500			0500	3500
11,740	478,600	San Pasqual Union	3 88			1 96	04	1 9200		0200	7768	7500			0232	3500
4,970	210,080	Santa Ysabel	3 51			1 96	04	1 5500		0200	7100	7500			0700	
2,520	621,420	Santee	4 45			1 96	04	2 4900		0200	7951	9300		5418	2031	
1,140	57,640	Santee, C.W.A. La Mesa	4 49		04	1 96	04	2 4900		0200	7951	9300		5418	2031	
18,610	769,780	San Ysidro	3 71			1 96	04	1 7500		0200	8000	7500			1800	
8,020	209,580	Soledad	4 54			1 96	04	2 5800	7229	0200	7371	1 1000				
40,500	1,934,090	South Bay Union	3 82			1 96	04	1 8600		0200	.8000	7500		1100	1800	
1,360	99,210	Monument Div. So. Bay Union	3 71			1 96	04	1 7500		0200	.8000	7500			1800	
	99,730	Spencer Valley	3 59			1 96	04	1 6300		0200	7990	7500			0700	
10	51,200	Tecate	4 20			1 96	04	2 2400	6740	0200	7960	7500				
540	166,330	Vallecitos	3 53			1 96	04	1 5700		0200	4000	7500			0500	3500
1,500	942,350	Valley Center Union	3 89			1 96	04	1 9300		0200	7868	7500			0232	3500
119,200	5,033,380	Vista Unified	4 17			1 96	04	2 2100		0200			1 4808	0962	2630	3500

Total County Rate $1.9200 See Page 7 for Details.

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES								
								Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	High Bond	Northern S. D. Co. Jr. College
	124,040	Mt. Fairview Div. Vista Union	3.86	....	....	1.96	.04	1.9000	.....	.0200	.....	.....	1.4808	.....	.0492	.3500
27,890	1,627,020	Warner Union	4.19	....	....	1.96	.04	2.2300	.....	.0200	1.2300	.7500	.....	.1600	.0700	.....
20,030	982,260	West Fallbrook Union	4.02	....	....	1.96	.04	2.0600	.....	.0200	.8000	.7500	.....	.0900	.0500	.3500
41,690	1,182,810	West Fallbrook Un.C.W.A.Fallbrook	4.06	....	.04	1.96	.04	2.0600	.....	.0200	.8000	.7500	.....	.0900	.0500	.3500

Total County Rate $1.9200 See Page 7 for Details.

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY 1874 TO 1946

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1910	$1.40	$2.00
1875	2.61		1911	1.40	2.00
1876	2.49		1912	1.45	2.00
1877	2.38		1913	1.45	2.10
1878	2.30		1914	1.19	1.85
1879	2.445		1915	1.66	2.36
1880	2.46		1916	1.75	2.45
1881	1.75		1917	1.95	2.65
1882	1.45		1918	1.89	2.59
1883	1.853		1919	1.89	2.59
1884	1.684		1920	2.62	3.35
1885	1.72		1921	2.11	2.85
1886	1.70		1922	1.96	2.71
1887	1.40	$1.60	1923	2.56	3.28
1888	1.18	1.50	1924	2.56	3.28
1889	1.85	2.15	1925	2.53	3.25
1890	1.42	1.72	1926	2.91	3.63
1891	1.30	1.70	1927	3.06	3.78
1892	1.12	1.42	1928	3.06	3.78
1893	1.50	1.85	1929	1.82	2.18
1894	1.38	1.73	1930	1.81	2.17
1895	1.65	2.00	1931	2.15	2.58
1896	1.40	1.80	1932	2.63	2.68
1897	1.57	1.97	1933	1.85	1.92
1898	1.55	1.95	1934	1.853	1.923
1899	1.60	2.10	1935	1.495	1.545
1900	1.58	2.08	1936	1.613	1.663
1901	1.65	2.25	1937	1.95	2.00
1902	1.75	2.25	1938	1.805	1.845
1903	1.65	2.25	1939	2.105	2.155
1904	1.75	2.25	1940	2.060	2.110
1905	1.65	2.25	1941	2.020	2.080
1906	1.65	2.25	1942	1.930	1.980
1907	1.60	2.20	1943	1.770	1.830
1908	1.50	2.10	1944	1.720	1.780
1909	1.40	2.00	1945	1.720	1.770
			1946	1.920	1.960

For State and County Tax Rates write to County Auditor-Controller, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	October	November
Coronado	March	November	December
El Cajon	March	October	October
Escondido	March	November	December
La Mesa	March	November	December
National	March	November	December
Oceanside	March	November	December
San Diego	March	November	December

For City Taxes write to City Tax Collector of any of above cities, except Escondido and San Diego.

For San Diego City and Escondido City Taxes, 1945, write County Tax Collector, San Diego, California.

ANALYSIS
of
SAN DIEGO COUNTY TAX RATE

1946 - 1947

Function	Tax Rate Allocation
Education	$ .0339
General Government	.6092
Health and Sanitation	.0597
Interest and Debt Redemption	.1096
Miscellaneous	.0699
Protection to Persons and Property	.1688
Recreation	.0308
Reserves	.0538
Road Construction and Maintenance	0
Welfare—Charities and Corrections	.7843
Total Inside Incorporated Cities	$1.9200
County Library (Outside only)	.0400
Total Outside Incorporated Cities	$1.9600

The above Tax Allocations are approximate only and are based on estimated requirements for County government as reflected by the County Budget adopted by the Board of Supervisors for the fiscal year 1946-1947.

Rates shown are for General County purposes only and apply to each $100.00 property valuation.

For detail of rates by fund, per $100.00 valuation, see page 7.

FOR COUNTY INFORMATION

WRITE	County Auditor's Office, Civic Center Bldg.
TELEPHONE	County Auditor's Office, Main 3811
CALL AT	County Auditor's Office, Room 166

J. C. PERRIGO
AUDITOR-CONTROLLER
SAN DIEGO COUNTY
SAN DIEGO 1, CALIFORNIA

TAX RATES

1947

SAN DIEGO COUNTY
CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

TAX RATES
SAN DIEGO COUNTY
CALIFORNIA

1947

Compiled for
BOARD OF SUPERVISORS
San Diego County
By J. C. PERRIGO, County Auditor-Controller

FORM 5 AUD. 9-47-1000

TAX PAYERS' GUIDE

County Taxes Become a Lien on all taxable property at noon on the first Monday in March of each year.

Taxpayers must File Statement with County Assessor of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

The County Board of Equalization Meets on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

Unsecured Property Taxes Become Due and Payable on demand, to the County Assessor on the first Monday in March of each year.

The County Tax Rate is fixed by the County Board of Supervisors, not later than the first day of September of each year.

Taxes on Real Estate and Personal Property Assessed with Real Estate Become Due and Payable to the County Tax Collector as follows: Taxes on Real Property are divided into two equal installments; the first installment consisting of one-half of the Real Estate taxes and Personal Property on the Secured Roll is due and payable on the first day in November of each year, becoming delinquent at 5 o'clock P. M. on the fifth day in December of each year. The second installment, or remaining one-half of the Real Estate and Personal Property taxes is due January 20th and becomes delinquent at 5 o'clock P. M. on the twentieth day of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if desired.

Penalties are Applied to all unpaid taxes as follows: Six per cent is added to all First Installment of taxes unpaid on the fifth day in December, each year. Three per cent additional is added to all taxes unpaid on the twentieth day in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on April twentieth, each year.

The Delinquent Roll is Published on or before the eighth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

Property, which has been sold to the State for taxes for any year up to and including the year 1946, apply at the Office of the County Auditor, Room 152 Administration Building, Civic Center, for the amount necessary to redeem any time within five years after date of sale to the State.

Pursuant to law, the County Tax Collector will, unless the delinquent taxes thereon are sooner redeemed or an installment plan of redemption is initiated as provided by law, deed to the State of California all property delinquent for the taxes of 1942 on or about July 1, 1948, at the Tax Collector's office, Administration Building, Civic Center, San Diego, California.

Property Deeded to the State for delinquent taxes prior to Oct. 6, 1942, may be sold by the County Tax Collector at any time upon authorization of the State Controller.

For further information in regard to tax sales see County Tax Collector.

IMPORTANT

When Remitting by Mail all remittances must be by Bank Draft, Post Office or Express Money Order.

To Avoid Penalties all remittances must be in the County Tax Collector's office before the close of business on fifth day in December and twentieth day in April of each year.

Before Remitting carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

Exemptions For Churches, Orphanages, Colleges, Hospitals, Scientific, Charity, Religious, Veterans Organizations and U. S. Service

Sections 214-215 and 251-260 of Revenue and Taxation Code direct that all claims for

EXEMPTIONS FOR SERVICE in the Army, Navy, Marine Corps or Revenue Marine Service of the United States, also for Exemption of Churches, Orphanages and Colleges

must be made between the First Monday in MARCH and the Last Monday in MAY of each year; otherwise, such claims can not be allowed.

Attention is called to the change in Sections 251-260 setting the last date for the filing of exemption under the above caption to the last Monday in May.

APPLICATIONS FOR

the exemptions of Religious property, Hospitals, Scientific, Charity, and other organizations under the Charity Exemption (Sections 214-215) must be made by April 1st each year: otherwise such claims cannot be allowed.

All claims listed above must be filed in the office of the COUNTY ASSESSOR.

ABBREVIATIONS

SDCWA—San Diego County Water Authority.

SDCWA La Mesa—San Diego County Water Authority in La Mesa, Lemon Grove, Spring Valley Irrigation District.

SDCWA Lakeside—San Diego County Water Authority in Lakeside Irrigation District.

SDCWA Fallbrook—San Diego County Water Authority in Fallbrook Public Utility District.

ASSESSED VALUATIONS

Real Estate other than City or Town Lots	$ 30,226,860
Improvements on same	36,848,610
Personal Property Attached	5,643,180
Unsecured Personal Property	2,313,720
Total Outside	$ 75,032,370
City and Town Lots	$ 88,812,990
Improvements on Same	123,435,180
Personal Property Attached	23,412,580
Unsecured Personal Property	41,743,210
Total Inside	$277,403,960
Total Non-operative Property	$352,436,330
Operative Property	41,089,590
Total	$393,525,920

ASSESSED VALUES
INSIDE CITIES

CITY	UNSECURED ROLL VALUATION	SECURED ROLL VALUATION
Chula Vista	$ 415,590	$ 9,727,500
Coronado	487,370	12,164,580
El Cajon	319,190	2,773,380
Escondido	457,530	4,090,870
La Mesa	267,630	5,768,580
National City	544,800	7,799,920
Oceanside	697,360	6,299,860
San Diego	38,553,740	220,056,550

SANITARY DISTRICTS

DISTRICT	VALUATION
Carlsbad Sanitary District	$3,017,155
Fallbrook Sanitary District	1,033,210
Kensington Park Sanitary District	2,339,850
Vista Sanitary District	1,173,980

TAX RATES

DISTRICT	RATE
Carlsbad Sanitary District	$ .33
Fallbrook Sanitary District	1.23
Kensington Park Sanitary District	.06
Vista Sanitary District	.32

PUBLIC UTILITY DISTRICTS

DISTRICT	VALUATION
Crest Public Utility District	$ 212,040
Fallbrook Public Utility District	2,038,280

TAX RATES

DISTRICT	RATE
Crest Public Utility District	$ .00
Fallbrook Public Utility District	1.50

SPECIAL TAX DISTRICTS

Tax Rate Applies To All Property

DISTRICT	VALUATION	RATE
Escondido Cemetery	$10,252,320	$ .07
San Marcos Cemetery	2,100,950	.00
Bostonia Fire Protection	4,006,040	.00
Encinitas Fire Protection	3,696,490	.00
Imperial Beach Fire Protection	833,760	.75
*Lemon Grove County Fire Protection	2,531,790	.00
Lower Sweetwater Fire Protection	987,300	.00
Ramona Fire Protection	1,602,080	.38
Rancho Santa Fe Fire Protection	2,112,070	.30
San Ysidro Fire Protection	906,030	.23
Vista Fire Protection	6,800,140	.08
Fallbrook Lighting	748,450	.10
Highland View Lighting of San Diego County	51,900	.06
Kensington Park Lighting	682,940	.10
Lakeside Lighting	216,800	.08
San Ysidro Lighting	656,284	.19
Vista Lighting of San Diego County	754,610	.40
Imperial Beach Highway Lighting	161,360	.21
Palm City Highway Lighting of San Diego County	801,740	.48
Cardiff Public Highway Lighting	377,890	.98
Julian Public Highway Lighting	77,580	.20
Ramona Public Highway Lighting	522,400	.14
Solana Beach Public Highway Lighting	481,550	.06
Vista La Mesa Public Highway Lighting	231,890	.46
Tia Juana Valley County Water District	444,700	1.10

SPECIAL ASSESSMENT DISTRICTS

Tax Rate Applies on Land Value Only

DISTRICT	VALUATION	RATE
Encinitas Lighting District Unit No. 1	$ 66,960	$ .34
Rolando Highway Lighting Maintenance	142,230	1.50
Rolando Highway Lighting Maintenance Unit "C"	47,340	.00
Rolando Highway Lighting Maintenance Unit "D"	47,250	.00
Vista Santa Fe Ave. Lighting Maintenance	35,810	1.54
Rancho Santa Fe Maintenance	672,150	.09
*El Cajon-Lakeside Soil Conservation	2,794,810	.00
*Escondido Soil Conservation	3,054,230	.00
*Julian Soil Conservation	525,050	.00
*Middle San Luis Rey Soil Conservation	1,869,150	.00
*Moreno-Campo-Potrero Soil Conservation	567,930	.00
*Pomerado Soil Conservation	668,260	.00
*Ramona Soil Conservation	1,356,180	.00
*San Marcos-Richland-Twin Oaks Soil Conservation	745,830	.00
*Upper San Luis Rey Soil Conservation	1,752,740	.00
*Valley Center Soil Conservation	344,000	.00

SPECIAL ASSESSMENT DISTRICTS

Tax Rate Applies on Land and Improvements Only

DISTRICT	VALUATION	RATE
Leucadia Lighting Maintenance	$ 22,100	$2.39
Vista Lighting Maintenance	148,900	.25
Julian Sanitation	73,300	2.05
Lemon Grove Sanitation	1,102,800	.93
Ramona Sanitation	461,050	.81
Rancho Santa Fe Sanitation	195,210	2.19
Rolando Sanitation	1,766,760	.00
San Ysidro Sanitation	299,670	.28
Solana Beach Sanitation	427,390	.20

*Valuation of Public Utility Property not included.

COUNTY AND COUNTY LIBRARY TAX RATES

General	$0.2732
General Unappropriated Reserve	0.0015
Salary	1.5706
County Special Districts	
Refunding Bond and Interest	0.0440
Detention Home Bond and Interest	0.0010
Highway 1909 Bond and Interest	0.0083
Highway 1919 Bond and Interest	0.0214
County Rate, Inside	$1.9200
Library	0.0600
County Rate, Outside	$1.9800

SAN DIEGO CITY PROPERTY

County Rate	**$1.9200**
San Diego Unified School Rate	**1.8700**
	$3.7900
San Diego City Rate	**1.9000**
County Water Authority Rate	**.1400**
Combined Rate	**$5.8300**

ESCONDIDO CITY PROPERTY

County Rate	**$1.9200**
Escondido School Rate	**2.5900**
	$4.5100
Escondido City Rate	**2.4600**
Combined Rate	**$6.9700**

HIGH SCHOOL DISTRICT VALUATIONS

	Unsecured Property	Secured Property		Total Valuation
Coronado Unified				
Coronado, Inside	$ 487,370	$12,164,580	U.V.	$ 732,220
Coronado, Out	244,850	169,820	S.V.	12,334,400
				$13,066,620
Escondido Union High				
Bear Valley	$ 350	$ 379,020		
Escondido, In	457,530	4,090,870		
Escondido, Out	43,250	4,366,860		
Lilac Division, Valley Center Un.		77,790		
Orange Glen	2,790	1,647,250		
Pomerado Union	7,000	1,726,710	U.V.	$ 558,700
Richland Division Escondido Un.		92,010	S.V.	16,611,590
Rincon Division Escondido Un.	1,070	493,410		$ 17,170,290
Rich-Mar Union	30,440	1,497,580		
San Pasqual Union	12,580	620,060		
Twin Oaks Division Escondido Un.	770	520,350		
Valley Center Union.	2,920	1,099,680		
Grossmont Union High				
Alpine Union	$ 10,190	$ 811,880		
Barrett	1,090	135,660		
Cajon Valley, Inside.		60		
Cajon Valley, In. SDCWA La Mesa.	319,190	2,759,900		
La Mesa Div. of Cajon Valley In.		13,420		
Cajon Valley, Out	108,190	2,702,500		
Cajon Valley, Out, SDCWA La Mesa.	21,090	2,934,600		
Dehesa	900	739,690		
Dulzura	2,540	186,360		
El Monte Division, Lakeside Un.	1,330	124,650		
El Monte Division, SDCWA Lakeside.	610	1,540		
Jamul	7,970	389,120		
Lakeside Union	39,150	1,211,500	U.V.	$ 977,020
Lakeside Union, SDCWA Lakeside.	17,820	399,230	S.V.	28,192,670
Lakeside Union, SDCWA La Mesa.		7,390		$ 29,169,690
Lakeview Division, Cajon Valley Un.	310	74,600		
Lakeview Division, SDCWA La Mesa.		23,740		
La Mesa-Spring Valley Inside		26,230		
La Mesa-Spring Valley Inside, SDCWA La Mesa.	267,630	5,742,350		
La Mesa-Spring Valley, Outside	91,400	294,450		
La Mesa-Spring Valley, Outside SDCWA La Mesa.	17,020	5,666,640		
Las Flores	470	353,540		
Lemon Grove	8,430	15,360		
Lemon Grove SDCWA La Mesa.	41,510	2,800,790		
Santee	20,180	714,780		
Santee SDCWA La Mesa		62,690		

High School District Valuations—Continued

	Unsecured Property	Secured Property		Total Valuation
Fallbrook Union High				
Bonsall Union	$ 2,270	890,850		
Bonsall Union SDCWA Fallbrook	590	1,510		
Clamar Division Bonsall Un.		4,730		
De Luz		74,550	u.v.	$ 136,960
Fallbrook Union	7,430	1,652,870	s.v.	6,334,890
Fallbrook Union SDCWA Fallbrook	80,900	2,036,460		
Pauma	6,170	1,133,280		$ 6,471,850
San Onofre	36,030	328,850		
Vallecitos	3,570	211,790		
Julian Union High				
Anahuac	$ 2,380	$ 57,550		
Borego	11,160	687,620		
Julian Union	39,340	1,042,580	u.v.	$ 103,390
Mesa Grande	12,280	191,500	s.v.	4,347,060
Santa Ysabel	6,510	212,520		
Spencer Valley	360	105,760		$ 4,450,450
Warner Union	31,360	2,049,530		
Mountain Empire Union High				
Campo	$ 29,840	$ 899,410		
Clover Flat	43,400	431,140		
Descanso	62,350	633,170	u.v.	$ 168,690
Hipass	400	196,640	s.v.	3,438,810
Jacumba	20,780	472,560		
Pine Valley	9,420	531,440		$ 3,607,500
Potrero	1,220	222,030		
Tecate	1,280	52,420		
Oceanside-Carlsbad Union High				
Carlsbad Union	$ 103,810	$ 3,533,120		
Libby	86,040	259,050	u.v.	$ 973,810
Oceanside, Inside			s.v.	10,893,380
SDCWA	697,360	6,299,860		
Oceanside, Outside	77,930	322,030		$11,867,190
San Luis Rey	8,670	479,320		
Ramona Unified				
Ramona Unified	$ 87,200	$ 2,486,690	u.v.	$ 87,200
			s.v.	2,486,690
				$ 2,573,890
San Diego Unified				
San Diego Inside, SDCWA	$38,553,740	$220,056,070	u.v.	$38,599,960
National Division of			s.v.	221,125,610
San Diego Inside		480		
San Diego Outside	46,220	1,069,060		$259,725,570
San Dieguito Union High				
Cardiff	$ 13,050	$ 736,280		
Del Mar	82,040	1,914,270		
Encintas Union	136,410	3,209,490	u.v.	$ 338,570
Rancho Santa Fe	12,410	1,897,700	s.v.	9,496,420
Solana Beach	74,440	1,496,430		
Soledad	20,220	242,250		$ 9,834,990

High School District Valuations—Continued

	Unsecured Property	Secured Property		Total Valuation
Sweetwater Union High				
Chula Vista Inside SDCWA	$ 415,590	$ 9,727,500		
Chula Vista Outside	44,350	2,905,500		
Monument Division			U.V.	$ 1,188,260
South Bay Un.	740	109.520	S.V.	25,706,000
National Inside SDCWA	544,800	7,799,920		$26,894,260
National Outside	45,010	862,020		
Otay	21,820	1,337,840		
San Ysidro	47,250	851,590		
South Bay Union	68,700	2,112,110		
Vista Unified				
Vista Unified	$ 90,490	$ 6,545,370	U.V.	$ 90,490
Mt. Fairview Div.			S.V.	6,707,170
Vista Unified		161,800		
				$ 6,797,660
Northern San Diego County Junior College District of San Diego County				
Escondido Union High School	$ 558,700	$16,611,590	U.V.	$ 786,150
Fallbrook Union High School	136,960	6,334,890	S.V.	29,653,650
Vista Unified School	90,490	6,707,170		$30,439,800

U.V.—Means Unsecured Property Value
S.V.—Means Secured Property Value

ELEMENTARY SCHOOL DISTRICT VALUATIONS

	Unsecured Property	Secured Property
*Alpine Union	$ 10,190	$ 811,880
Alta	4,410	409,900
Anahuac	2,380	57,550
*Barrett	1,090	135,660
Bear Valley	350	379,020
Bonsall Union	2,860	892,260
*Clamar Division		4,730
Borego	11,160	687,620
Cajon Valley Union	448,470	8,397,060
*Lakeview Div.	310	98,340
*La Mesa Div.		13,420
Campo	29,840	899,410
*Cardiff	13,050	736,280
Carlsbad Union	103,810	3,533,120
Chula Vista Union	459,940	12,633,000
Clover Flat	43,400	431,140
Coronado Unified	732,220	12,334,400
Dehesa	900	739,690
*Del Mar	82,040	1,914,270
De Luz		74,550
Descanso	62,350	633,170
*Dulzura	2,540	186,360
*Encinitas Union	136,410	3,209,490
Escondido Union	500,780	8,457,730
*Richland Div.		92,010
*Rincon Division	1,070	493,410
*Twin Oaks Div.	770	520,350
Fallbrook Union	88,330	3,689,330
Grantville	85,630	855,800
Hipass	400	196,640
Jacumba	20,780	472,560
*Jamul	7,970	389,120
Japatul	1,570	139,570

Elementary School District Valuations—Continued

	Unsecured Property	Secured Property
Julian Union	$ 39,340	$ 1,042,580
Lakeside Union — Lakeside Union	56,970	1,618,120
Lakeside Union — *El Monte Division	1,940	126,190
La Mesa-Spring Valley	376,050	11,729,670
*Las Flores	470	353,540
Lemon Grove	49,940	2,816,150
Libby	86,040	259,050
Mesa Grande	12,280	191,500
Miramar	10,050	389,030
National	589,810	8,661,940
Oceanside	775,290	6,621,890
Orange Glen	2,790	1,647,250
Otay	21,820	1,337,840
Pauma	6,170	1,133,280
Pine Valley	9,420	531,440
Pomerado Union	7,000	1,726,710
Potrero	1,220	222,030
Ramona Unified	87,200	2,486,690
Rancho Santa Fe	12,410	1,897,700
Richmar Union	30,440	1,497,580
San Diego Unified — San Diego Unified	38,599,960	221,125,130
San Diego Unified — *National Div.		480
San Luis Rey	8,670	479,320
San Onofre	36,030	328,850
San Pasqual Union	12,580	620,060
Santa Ysabel	6,510	212,520
Santee	20,180	777,470
San Ysidro	47,250	851,590
*Solana Beach	74,440	1,496,430
*Soledad	20,220	242,250
South Bay Union — South Bay Union	68,700	2,112,110
South Bay Union — *Monument Div.	740	109,520
Spencer Valley	360	105,760
Tecate	1,280	52,420
Vallecitos	3,570	211,790
Valley Center Union — Valley Center Union	2,920	1,099,680
Valley Center Union — *Lilac Division		77,790
*Vista Unified — *Vista Unified	90,490	6,545,370
*Vista Unified — *Mt. Fairview Div.		161,800
Warner Union	31,360	2,049,530
TOTAL VALUATION	$44,056,930	$349,468,990

***SCHOOL DISTRICTS PARTICIPATION IN BOND DEBT OF OTHER SCHOOL DISTRICTS**

	Unsecured Property	Secured Property
Participates in Grossmont Union High Bond Debt in 1935 and future issues:		
Alpine Union	$ 10,190	$ 811,880
Barrett	1,090	135,660
Dulzura	2,540	186,360
Jamul	7,970	389,120
	$ 21,790	$1,523,020
Participates in Oceanside-Carlsbad Union High Bond Debt to and including 1924 issue only:		
Cardiff	$ 13,050	$ 736,280
Del Mar	82,040	1,914,270
Encinitas Union	136,410	3,209,490
Solana Beach	74,440	1,496,430
Vista Unified	90,490	6,545,370
	$ 396,430	$13,901,840

*School Districts Participation—Continued

	Unsecured Property	Secured Property
Clamar Division of Bonsall Union participates in Escondido Union High School Bond Debt to and including 1937 issue:		
Clamar Division		$ 4,730
Lilac Division of Valley Center Union participates in Escondido Union High Bond Debt after 1937 issue:		
Lilac Division		77,790
Las Flores participates in Grossmont Union High Bond Debt after 1945 issue:		
Las Flores	$ 470	353,540
Mt. Fairview Division of Vista Unified participates in Fallbrook Union High Bond Debt to and including 1935 issue. Not in Vista Unified Elementary for 1930 issue or 1937 High School:		
Mt. Fairview Division		161,800
Soledad participates in San Dieguito Union High Bond Debt after 1936 issue:		
Soledad	20,220	242,250
El Monte-Lakeside Division of Lakeside Union participates in Cajon Valley Union Elementary Bond Debt to and including 1936 issue and Lakeside Union Elementary after 1935 issue:		
El Monte Division	1,330	124,650
El Monte SDCWA Lakeside	610	1,540
	$ 1,940	$ 126,190
Lakeview Division of Cajon Valley Union participates in Lakeside Elementary Bond Debt to and including 1935 issue and in Cajon Valley Union after 1936 issue:		
Lakeview Division	$ 310	$ 74,600
Lakeview Division SDCWA La Mesa		23,740
	$ 310	$ 98,340
Monument Division of South Bay Union participates in South Bay Union Elementary Bond Debt after 1929 issue:		
Monument Division	740	109,520
Rincon Division of Escondido Union participates in Escondido Union Elementary Bond Debt after 1937 issue:		
Rincon Division	1,070	493,410
Richland Division of Escondido Union participates in Escondido Union Elementary Bond Debt after 1937 issue:		
Richland Division		92,010
Twin Oaks Division of Escondido Union participates in Escondido Union Elementary Bond Debt after 1937 issue:		
Twin Oaks Division	770	520,350
National Division of San Diego Unified participates in National Elementary for 1938 Sweetwater Union High Bond Debt including 1947 issue: Not in San Diego Unified Bond Debt until after 1947 issues.		
National Division		480
La Mesa Division of Cajon Valley Union participates in La Mesa Elementary Bond Debt to and including 1946 issue and in Cajon Valley Union Elementary after 1946 issue:		
La Mesa Division		13,420

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

SCHOOL DISTRICT TAX LEVIES

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	Metropolitan Water District of South. Calif.	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	Unified Bond	High Bond	Northern S. D. Co. Jr. College
10,190	811,880	Alpine Union	3.84				1.98	.06	1.86		.04	.7735	.7495		.1230		.1740	
4,410	409,900	Alta	2.86				1.98	.06	.88	.0400	.04	8000						
2,380	57,550	Anahuac	3.55				1.98	.06	1.57		.04	.7300	.7467				.0533	
1,090	135,660	Barrett	3.74				1.98	.06	1.76		.04	.7965	.7495				.1740	
350	379,020	Bear Valley	4.00				1.98	.06	2.02			.7064	.9400				.0236	.35
2,270	890,850	Bonsall Union	3.86				1.98	.06	1.88			.7400	.7491				.0409	.35
590	1,510	Bonsall Un. SDCWA Fallbrook	4.52		.52	.14	1.98	.06	1.88			.7400	.7491				.0409	.35
	4,730	Clamar Div.—Bonsall Union	3.84				1.98	.06	1.86			.7460	.7491				.0209	.35
11,160	687,620	Borego	3.62				1.98	.06	1.64		.04	.8000	.7467				.0533	
	60	Cajon Valley Un.—Inside	3.95				1.98	.06	1.97		.04	.7999	.7495		.2031		.1775	
319,190	2,759,900	Cajon Val. Un—Inside SDCWA La Mesa	4.61		.52	.14	1.98	.06	1.97		.04	.7999	.7495		.2031		.1775	
	13,420	La Mesa Div.—Cajon Val. Un.—Inside	4.00				1.98	.06	2.02		.04	.7999	.7495		.2531		.1775	
108,190	2,702,500	Cajon Valley Union—Out	3.95				1.98	.06	1.97		.04	.7999	.7495		.2031		.1775	
21,090	2,934,600	Cajon Val. Un. Out—SDCWA La Mesa	4.61		.52	.14	1.98	.06	1.97		.04	.7999	.7495		.2031		.1775	
310	74,600	Lakeview Div.—Cajon Valley Un.	4.07				1.98	.06	2.09		.04	.7999	.7495		.3231		.1775	
	23,740	" Div. Caj. Val. Un SDCWA La Mesa	4.73		.52	.14	1.98	.06	2.09		.04	.7999	.7495		.3231		.1775	
29,840	899,410	Campo	3.95				1.98	.06	1.97		.04	.6800	1.2500					
13,050	736,280	Cardiff	3.94				1.98	.06	1.96		.04	.7972	1.0000				.1228	

Total County Rate $1.9200 See Page 7 for Details.

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	Metropolitan Water District of South. Calif.	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	Unified Bond	High Bond	Northern S. D. Co. Jr. College
103,810	3,533,120	Carlsbad Union	3.99				1.98	.06	2.01			.8972	.9990		.1028		.0110	
415,590	9,727,500	Chula Vista Un.—Inside SDCWA	4.82		.52	.14	1.92		2.24		.04	1.0483	.7500		.1167		.2850	
44,350	2,905,500	Chula Vista Union—Out	4.22				1.98	.06	2.24		.04	1.0483	.7500		.1167		.2850	
43,400	431,140	Clover Flat	4.36				1.98	.06	2.38		.04	1.0432	1.2500		.0468			
487,370	12,164,580	Coronado Unified, Inside	3.56				1.92		1.64		.04			1.4677	.0309		.1014	
244,850	169,820	Coronado Unified—Out	3.62				1.98	.06	1.64		.04			1.4677	.0309		.1014	
900	739,690	Dehesa	3.56				1.98	.06	1.58		.04	.6130	.7495				.1775	
82,040	1,914,270	Del Mar	4.14				1.98	.06	2.16		.04	.7952	1.0000		.2020		.1228	
	74,550	De Luz	3.92				1.98	.06	1.94			.8000	.7491				.0409	.35
62,350	633,170	Descanso	4.59				1.98	.06	2.61		.04	.7984	1.2500		.5216			
2,540	186,360	Dulzura	3.74				1.98	.06	1.76		.04	.7965	.7495				.1740	
136,410	3,209,490	Encinitas Union	4.04				1.98	.06	2.06		.04	.8972	1.0000				.1228	
457,530	4,090,870	Escondido Union—Inside	6.97	2.46			1.92		2.59			1.1364	.9400		.1400		.0236	.35
43,250	4,366,860	Escondido Union—Out	4.57				1.98	.06	2.59			1.1364	.9400		.1400		.0236	.35
	92,010	Richland Div. (Escondido Un.)	4.43				1.98	.06	2.45			1.1364	.9400				.0236	.35
1,070	493,410	Rincon Div. (Escondido Un.)	4.43				1.98	.06	2.45			1.1364	.9400				.0236	.35
770	520,350	Twin Oaks Div. (Escondido Un.)	4.43				1.98	.06	2.45			1.1364	.9400				.0236	.35
7,430	1,652,870	Fallbrook Union	4.35				1.98	.06	2.37			.8956	.7491		.3344		.0409	.35

Total Co... Rate $1.0200 See Page 7 for Details

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	Metropolitan Water District of South. Calif.	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES									
									Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	Unified Bond	High Bond	Northern S. D. Co. Jr. College
80,900	2,036,460	Fallbrook Union—SDCWA Fallbrook	5.01	....	.52	.14	1.98	.06	2.37	.....	...	.8956	.7491	.....	.3344	.....	.0409	.35
85,630	855,800	Grantville	3.23	....	.....	.....	1.98	.06	1.25	.4150	.04	.7950	.....	.....	.....	.....	.....	...
400	196,640	Hipass	3.99	....	.....	.....	1.98	.06	2.01	.....	.04	.7200	1.2500	.....	.....	.....	.....	...
20,780	472,560	Jacumba	4.81	....	.....	.....	1.98	.06	2.83	.....	.04	.7957	1.2500	.....	.7443	.....	.....	...
7,970	389,120	Jamul	4.14	....	.....	.....	1.98	.06	2.16	.....	.04	1.1965	.7495	.....	.....	.....	.1740	...
1,570	139,570	Japatul	2.89	....	.....	.....	1.98	.06	.91	.2612	.04	.6088	.....	.....	.....	.....	.....	...
39,340	1,042,580	Julian Union	3.62	....	.....	.....	1.98	.06	1.64	.....	.04	.8000	.7467	.....	.....	.....	.0533	...
39,150	1,211,500	Lakeside Union	4.12	....	.....	.....	1.98	.06	2.14	.....	.04	.8967	.7495	.....	.2763	.....	.1775	...
17,820	399,230	Lakeside Union SDCWA Lakeside	4.78	....	.52	.14	1.98	.06	2.14	.....	.04	.8967	.7495	.....	.2763	.....	.1775	...
	7,390	Lakeside Union SDCWA La Mesa	4.78	....	.52	.14	1.98	.06	2.14	.....	.04	.8967	.7495	.....	.2763	.....	.1775	...
1,330	124,650	El Monte Div. Lakeside Un	4.01	....	.....	.....	1.98	.06	2.03	.....	.04	.8967	.7495	.....	.1663	.....	.1775	...
610	1,540	El Monte Div. Lakeside Un. SDCWA Lakeside	4.67	....	.52	.14	1.98	.06	2.03	.....	.04	.8967	.7495	.....	.1663	.....	.1775	...
	26,230	La Mesa, Spring Valley In	4.10	....	.....	.....	1.98	.06	2.12	.....	.04	.9000	.7495	.....	.2530	.....	.1775	...
267,630	5,742,350	La Mesa, SpringValley, SDCWA, La Mesa	4.76	....	.52	.14	1.98	.06	2.12	.....	.04	.9000	.7495	.....	.2530	.....	.1775	...
91,400	294,450	La Mesa, Spring Valley—Out	4.10	....	.....	.....	1.98	.06	2.12	.....	.04	.9000	.7495	.....	.2530	.....	.1775	...
17,020	5,666,640	La Mesa, Spr. Val. Out, SDCWA La Mesa	4.76	....	.52	.14	1.98	.06	2.12	.....	.04	.9000	.7495	.....	.2530	.....	.1775	...
470	353,540	Las Flores	3.83	....	.....	.....	1.98	.06	1.85	.2627	.04	.7978	.7495	.....	.....	.....	.....	...

Total County Rate $1.9200 See Page 7 for Details.

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	Metropolitan Water District of South. Calif.	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	Unified Bond	High Bond	Northern S. D. Co. Jr. College
8,430	15,360	Lemon Grove	3.95				1.98	.06	1.97		.04	.8961	.7495		.1069		.1775	
41,510	2,800,790	Lemon Grove, SDCWA La Mesa	4.61		.52	.14	1.98	.06	1.97		.04	.8961	.7495		.1069		.1775	
86,040	259,050	Libby	3.79				1.98	.06	1.81			.8000	.9990				.0110	
12,280	191,500	Mesa Grande	2.82				1.98	.06	.84		.04		.7467				.0533	
10,050	389,030	Miramar	2.98				1.98	.06	1.00	.1635	.04	.7965						
544,800	7,799,920	National—Inside SDCWA	4.54		.52	.14	1.92		1.96		.04	.7547	.7500		.1303		.2850	
45,010	862,020	National—Out	3.94				1.98	.06	1.96		.04	.7547	.7500		.1303		.2850	
697,360	6,299,860	Oceanside—Inside SDCWA	4.55		.52	.14	1.92		1.97			.8957	.9990		.0643		.0110	
77,930	322,030	Oceanside—Out	3.95				1.98	.06	1.97			.8957	.9990		.0643		.0110	
2,790	1,647,250	Orange Glen	4.09				1.98	.06	2.11			.7964	.9400				.0236	.35
21,820	1,337,840	Otay	4.43				1.98	.06	2.45		.04	.8964	.7500		.4786		.2850	
6,170	1,133,280	Pauma	3.92				1.98	.06	1.94			.8000	.7491				.0409	.35
9,420	531,440	Pine Valley	4.07				1.98	.06	2.09		.04	.8000	1.2500					
7,000	1,726,710	Pomerado Union	3.97				1.98	.06	1.99			.6764	.9400				.0236	.35
1,220	222,030	Potrero	4.07				1.98	.06	2.09		.04	.8000	1.2500					
87,200	2,486,690	Ramona Unified	3.96				1.98	.06	1.98		.04			1.5975	.2534		.0891	
12,410	1,897,700	Rancho Santa Fe	3.63				1.98	.06	1.65		.04	.4946	1.0000				.1154	
30,440	1,497,580	Richmar Union	4.09				1.98	.06	2.11			.7964	.9400				.0236	.35

Total County Rate $1.0300 See Page 7 for Details

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	Metropolitan Water District of South. Calif.	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	Unified Bond	High Bond	Northern S. D. Co. Jr. College
38,553,740	220,056,070	San Diego—Inside SDCWA	5 83	1 90		.14	1 92		1 87					1 6543	.0434	.1039	.0684	
480		National Div. of S. D. Inside, SDCWA	6 03	1 90		.14	1 92		2 07					1 6535	.1306		.2859	
46,220	1,069,060	San Diego—Out	3 85				1 98	06	1 87					1 6543	.0434	.1039	.0684	
8,670	479,320	San Luis Rey	3 76				1 98	06	1 78			7700	9990				.0110	
36,030	328,850	San Onofre	3 92				1 98	06	1 94			8000	7491				.0409	.35
12,580	620,060	San Pasqual Union	3 92				1 98	06	1 94			6264	9400				.0236	.35
6,510	212,520	Santa Ysabel	3 50				1 98	06	1 52		.04	6800	7467				.0533	
20,180	714,780	Santee	3 93				1 98	06	1 95		.04	8000	7495		1830		.1775	
	62,690	Santee SDCWA La Mesa	4 59		.52	.14	1 98	06	1 95		.04	8000	7495		1830		.1775	
47,250	851,590	San Ysidro	3 95				1 98	06	1 97		.04	8950	7500				.2850	
74,440	1,496,430	Solana Beach	4 42				1 98	06	2 44		.04	7973	1 0000		4799		.1228	
20,220	242,250	Soledad	3 82				1 98	06	1 84		.04	8000	1 0000					
68,700	2,112,110	South Bay Union	4 36				1 98	06	2 38		.04	7970	7500		5080		.2850	
740	109,520	Monument Div., So. Bay Un.	4 25				1 98	06	2 27		.04	7970	7500		3980		.2850	
360	105,760	Spencer Valley	3 58				1 98	06	1 60		.04	7600	7467				.0533	
1,280	52,420	Tecate	4 07				1 98	06	2 09		.04	8000	1 2500					
3,570	211,790	Vallecitos	3 91				1 98	06	1 93			7900	7491				.0409	.35
2,920	1,099,680	Valley Center Union	4 09				1 98	06	2 11			7964	9400				.0236	.35

Total County Rate $1.9200 See Page 7 for Details.

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	Metropolitan Water District of South. Calif.	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	Unified Bond	High Bond	Northern S. D. Co. Jr. College
	77,790	Lilac Div. (Valley Center Un.)	4.07				1.98	.06	2.09			.8000	.9400					.35
90,490	6,545,370	Vista Unified	4.97				1.98	.06	2.99					2.4982			.1418	.35
	161,800	Mt. Fairview Div., Vista Unified	4.87				1.98	.06	2.89					2.4982			.0418	.35
31,360	2,049,530	Warner Union	4.39				1.98	.06	2.41		.04	1.4485	.7467		.1215		.0533	

Total County Rate $1.9200 See Page 7 for Details.

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY

1874 TO 1947

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1911	$1.40	$2.00
1875	2.61		1912	1.45	2.00
1876	2.49		1913	1.45	2.10
1877	2.38		1914	1.19	1.85
1878	2.30		1915	1.66	2.36
1879	2.445		1916	1.75	2.45
1880	2.46		1917	1.95	2.65
1881	1.75		1918	1.89	2.59
1882	1.45		1919	1.89	2.59
1883	1.853		1920	2.62	3.35
1884	1.684		1921	2.11	2.85
1885	1.72		1922	1.96	2.71
1886	1.70		1923	2.56	3.28
1887	1.40	$1.60	1924	2.56	3.28
1888	1.18	1.50	1925	2.53	3.25
1889	1.85	2.15	1926	2.91	3.63
1890	1.42	1.72	1927	3.06	3.78
1891	1.30	1.70	1928	3.06	3.78
1892	1.12	1.42	1929	1.82	2.18
1893	1.50	1.85	1930	1.81	2.17
1894	1.38	1.73	1931	2.15	2.58
1895	1.65	2.00	1932	2.63	2.68
1896	1.40	1.80	1933	1.85	1.92
1897	1.57	1.97	1934	1.853	1.923
1898	1.55	1.95	1935	1.495	1.545
1899	1.60	2.10	1936	1.613	1.663
1900	1.58	2.08	1937	1.95	2.00
1901	1.65	2.25	1938	1.805	1.845
1902	1.75	2.25	1939	2.105	2.155
1903	1.65	2.25	1940	2.060	2.110
1904	1.75	2.25	1941	2.020	2.080
1905	1.65	2.25	1942	1.930	1.980
1906	1.65	2.25	1943	1.770	1.830
1907	1.60	2.20	1944	1.720	1.780
1908	1.50	2.10	1945	1.720	1.770
1909	1.40	2.00	1946	1.920	1.960
1910	1.40	2.00	1947	1.920	1.980

For State and County Tax Rates write to County Auditor-Controller, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	October	November
Coronado	March	November	December
El Cajon	March	October	October
Escondido	March	November	December
La Mesa	March	November	December
National	March	November	December
Oceanside	March	November	December
San Diego	March	November	December

For City Taxes write to City Tax Collector of any of above cities, except Escondido and San Diego.

For San Diego City and Escondido City Taxes, 1947, write County Tax Collector, San Diego, California.

ANALYSIS
of
SAN DIEGO COUNTY TAX RATE

1947 - 1948

Function	Tax Rate Allocation
Reserves	$ .0019
Recreation	.0033
Education	.0291
Health and Sanitation	.0436
Interest and Debt Redemption	.0747
Miscellaneous	.0924
Protection to Persons and Property	.2189
General Government	.6613
Charities and Corrections:	
Welfare	.0881
Hospitals	.4667
Other Charities and Corrections	.2400
TOTAL INSIDE INCORPORATED CITIES	$ 1.9200
County Library (Outside Only)	.0600
TOTAL OUTSIDE INCORPORATED CITIES	$ 1.9800

The above Tax Allocations are approximate only and are based on estimated requirements for County government as reflected by the County Budget adopted by the Board of Supervisors for the fiscal year 1947-1948.

Rates shown are for General County purposes only and apply to each $100.00 property valuation.

For detail of rates by fund, per $100.00 valuation, see page 7.

FOR COUNTY INFORMATION

WRITE	County Auditor's Office, Civic Center Bldg.
TELEPHONE	County Auditor's Office, Main 3811
CALL AT	County Auditor's Office, Room 166

J. C. PERRIGO
AUDITOR-CONTROLLER
SAN DIEGO COUNTY
SAN DIEGO 1, CALIFORNIA

TAX RATES

1948

SAN DIEGO COUNTY

CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

TAX RATES

SAN DIEGO COUNTY

CALIFORNIA

1948

Compiled for

BOARD OF SUPERVISORS

San Diego County

By J. C. PERRIGO, County Auditor-Controller

FORM 5 AUD. 9-48-1000 HP

TAX PAYERS' GUIDE

County Taxes Become a Lien on all taxable property at noon on the first Monday in March of each year.

Taxpayers must File Statement with County Assessor of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

The County Board of Equalization Meets on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

Unsecured Property Taxes Become Due and Payable on demand, to the County Tax Collector on the first Monday in March of each year.

The County Tax Rate is fixed by the County Board of Supervisors, not later than the first day of September of each year.

Taxes on Real Estate and Personal Property Assessed with Real Estate Become Due and Payable to the County Tax Collector as follows: Taxes on Real Property are divided into two equal installments; the first installment consisting of one-half of the Real Estate taxes and Personal Property on the Secured Roll is due and payable on the first day in November of each year, becoming delinquent at 5 o'clock P. M. on the fifth day in December of each year. The second installment, or remaining one-half of the Real Estate and Personal Property taxes is due January 20th and becomes delinquent at 5 o'clock P. M. on the twentieth day of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if desired.

Penalties are Applied. All taxes due November 1st, if unpaid, are delinquent December 5th at 5:00 P. M., and thereafter a delinquent penalty of 6 per cent attaches to them. The second half of taxes on the secured roll, if unpaid, is delinquent April 20th at 5:00 P. M., and thereafter a delinquent penalty of 6 per cent attaches to it. An additional charge of One Dollar is applied to each parcel or extension of taxes unpaid on April twentieth, each year.

The Delinquent Roll is Published on or before the eighth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

Property, which has been sold to the State for taxes for any year up to and including the year 1947, apply at the Office of the County Auditor, Room 152 Administration Building, Civic Center, for the amount necessary to redeem any time within five years after date of sale to the State.

Pursuant to law, the County Tax Collector will, unless the delinquent taxes thereon are sooner redeemed or an installment plan of redemption is initiated as provided by law, deed to the State of California all property delinquent for the taxes of 1943 on or about July 1, 1949, at the Tax Collector's office, Administration Building, Civic Center, San Diego, California.

Property Deeded to the State for delinquent taxes prior to Oct. 6, 1942, may be sold by the County Tax Collector at any time upon authorization of the State Controller.

For further information in regard to tax sales see County Tax Collector.

IMPORTANT

When Remitting by Mail all remittances must be by Bank Draft, Post Office or Express Money Order.

To Avoid Penalties all remittances must be in the County Tax Collector's office before the close of business on fifth day in December and twentieth day in April of each year.

Before Remitting carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

Exemptions For Churches, Orphanages, Colleges, Hospitals, Scientific, Charity, Religious, Veterans Organizations and U. S. Service

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Sections 214-215 and 251-260 of Revenue and Taxation Code direct that all claims for

EXEMPTIONS FOR SERVICE in the Army, Navy, Marine Corps or Revenue Marine Service of the United States, also for Exemption of Churches, Orphanages and Colleges

must be made between the First Monday in MARCH and the Last Monday in MAY of each year; otherwise, such claims can not be allowed.

Attention is called to the change in Sections 251-260 setting the last date for the filing of exemption under the above caption to the last Monday in May.

APPLICATIONS FOR

the exemptions of Religious property, Hospitals, Scientific, Charity, and other organizations under the Charity Exemption (Sections 214-215) must be made by April 1st each year: otherwise such claims cannot be allowed.

All claims listed above must be filed in the office of the COUNTY ASSESSOR.

ABBREVIATIONS

SDCWA—San Diego County Water Authority.

SDCWA La Mesa—San Diego County Water Authority in La Mesa, Lemon Grove, Spring Valley Irrigation District.

SDCWA Lakeside—San Diego County Water Authority in Lakeside Irrigation District.

SDCWA Fallbrook—San Diego County Water Authority in Fallbrook Public Utility District.

ASSESSED VALUATIONS

Real Estate other than City or Town Lots	$ 36,996,470
Improvements on same	42,504,060
Personal Property Attached	6,232,870
Unsecured Personal Property	2,644,520
Total Outside	$ 88,377,920
City and Town Lots	$ 95,323,930
Improvements on Same	132,649,870
Personal Property Attached	24,409,220
Unsecured Personal Property	47,676,270
Total Inside	$300,059,290
Total Non-operative Property	$388,437,210
Operative Property	46,563,010
Total	$435,000,220

ASSESSED VALUES
INSIDE CITIES

CITY	UNSECURED ROLL VALUATION	SECURED ROLL VALUATION
Chula Vista	$ 442,700	$10,458,860
Coronado	454,060	11,730,510
El Cajon	324,460	3,263,400
Escondido	382,460	4.489,750
La Mesa	256,070	7,614,710
National City	531,100	8.644.430
Oceanside	604,580	7,159,290
San Diego	44,680,840	236,628,850

SANITARY DISTRICTS

DISTRICT	VALUATION
Carlsbad Sanitary District	$3,301,220
Encinitas Sanitary District	1,287,570
Fallbrook Sanitary District	1,108,210
Kensington Park Sanitary District	1,192,030
Vista Sanitary District	1,331,450

TAX RATES

DISTRICT	RATE
Carlsbad Sanitary District	$ .32
Encinitas Sanitary District	.40
Fallbrook Sanitary District	.57
Kensington Park Sanitary District	.06
Vista Sanitary District	.26

PUBLIC UTILITY DISTRICTS

DISTRICT	VALUATION
Crest Public Utility District	$ 252,440
Fallbrook Public Utility District	2,198,090

TAX RATES

DISTRICT	RATE
Crest Public Utility District	$ .00
Fallbrook Public Utility District	1.50

SPECIAL TAX DISTRICTS
Tax Rate Applies To All Property

DISTRICT	VALUATION	RATE
Cardiff Public Highway Lighting District	$ 555,420	$ .00
Fallbrook Lighting District	863,920	.14
Harborside Lighting District of S. D. Co.	209,050	1.07
Highland View Lighting District of S. D. Co.	122,060	.25
Imperial Beach Highway Lighting District	213,810	.27
Julian Public Highway Lighting District	132,570	.33
Kensington Park Lighting District	706,110	.06
Lakeside Lighting District	258,940	.11
Palm City Highway Lighting District of San Diego County	1,178,260	.31
Ramona Public Highway Lighting District	576,860	.18
San Ysidro Lighting District	693,324	.15
Solana Beach Public Highway Lighting Dist.	641,120	.20
Vista Lighting District of San Diego Co.	904,370	.00
Vista La Mesa Public Highway Lighting Dist.	275,960	.48
Bostonia Fire Protection District	4,985,260	.00
Encinitas Fire Protection District	4,901,660	.00
Imperial Beach Fire Protection District	1,289,870	.44
Lemon Grove Fire Protection District	4,359,530	.00
Lower Sweetwater Fire Protection District	970,540	.41
Ramona Fire Protection District	1,746,420	.34
Rancho Santa Fe Fire Protection District	2,589,930	.25
San Marcos-Richland-Twin Oaks Fire Protection District	2,318,090	.15
San Ysidro Fire Protection District	977,280	.22
Vista Fire Protection District	7,238,100	.17
Escondido Cemetery District	11,123,860	.09
San Marcos Cemetery District	2,222,880	.07
Tia Juana Valley County Water District	471,500	.43

SPECIAL ASSESSMENT DISTRICTS
Tax Rate Applies on Land and Improvements Only

DISTRICT	VALUATION	RATE
Leucadia Lighting Maintenance District	$ 29,790	.59
Vista Lighting Maintenance District	157,440	.25
Julian Sanitation District	109,500	.00
Lemon Grove Sanitation District	2,335,940	.49
Ramona Sanitation District	522,740	.12
Rancho Santa Fe Sanitation District	236,750	1.64
Rolando Sanitation District	2,408,250	.26
San Ysidro Sanitation District	369,130	.00
Solana Beach Sanitation District	614,740	.00
Vista Sanitation District	1,215,010	.74

SPECIAL ASSESSMENT DISTRICTS
Tax Rate Applies on Land Value Only

DISTRICT	VALUATION	RATE
Encinitas Lighting District Unit No. 1	$ 115,630	.26
Rolando Highway Lighting Maintenance District	246,750	.98
Rolando Highway Lighting Maintenance District Unit "C"	90,060	.65
Rolando Highway Lighting Maintenance District Unit "D"	93,610	.81
Vista Santa Fe Avenue Lighting Maintenance District	35,810	1.14
Rancho Santa Fe Maintenance District	954,790	.28
*El Cajon-Lakeside Soil Conservation Dist.	4,172,090	.00
*Escondido Soil Conservation District	3,107,090	.00
*Julian Soil Conservation District	760,410	.00
*Middle San Luis Rey Soil Conservation Dist.	1,963,530	.00
*Mountain Empire Soil Conservation Dist.	1,188,920	.00
*Pomerado Soil Conservation District	730,200	.00
*Ramona Soil Conservation District	1,469,910	.00
*San Marcos-Richland-Twin Oaks Soil Conservation District	756,130	.00
*Upper San Luis Rey Soil Conservation Dist.	1,781,670	.00
*Valley Center Soil Conservation District	349,920	.00

*Valuation of Public Utility Property not included.

COUNTY AND COUNTY LIBRARY TAX RATES

General	$ 2.3650
Education of Mentally Retarded Minors	.0175
Detention Home Bond and Interest	.0009
Highway 1909 Bond and Interest	.0070
Highway 1919 Bond and Interest	.0196
State and County Rate, Inside	$ 2.4100
Library	.0600
State and County Rate, Outside	$ 2.4700

SAN DIEGO CITY PROPERTY

State and County Rate	$ 2.4100
San Diego School Rate	2.1100
	$ 4.5200
San Diego County Water Authority Rate	.1400
San Diego City Rate	2.0500
Combined Rate	$ 6.7100

EL CAJON CITY PROPERTY

State and County Rate	$ 2.4100
County Library Rate	.0600
El Cajon School Rate	2.2100
	$ 4.6800
San Diego County Water Authority Rate	$ .1400
Metropolitan Water District Rate	.4700
El Cajon City Rate	1.3000
Combined Rate	$ 6.5900

ESCONDIDO CITY PROPERTY

State and County Rate	$ 2.4100
Escondido School Rate	2.6200
	$ 5.0300
Escondido City Rate	2.4600
Combined Rate	$ 7.4900

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HIGH SCHOOL DISTRICT VALUATIONS

	Unsecured Property	Secured Property		Total Valuation
Coronado Unified				
Coronado, Inside	$ 454,060	$ 11,730,510	U.V.	$ 691,970
Coronado, Outside	237,910	165,180	S.V.	11,895,690
				$12,587,660
Fallbrook Union High				
Bonsall Union	$ 2,690	$ 931,730		
Bonsall Union SDCWA Fallbrook	200	2,470		
Clamar Division-Bonsall Union		6,030		
De Luz	1,060	84,060		
Fallbrook Union	14,990	1,627,850	U.V.	$ 165,900
Fallbrook Union SDCWA Fallbrook	76,410	2,195,620	S.V.	6,594,630
Pauma	6,270	1,213,460		
San Onofre	63,300	312,500		$ 6,760,530
Vallecitos	980	220,910		

High School District Valuations—Continued

	Unsecured Property	Secured Property		Total Valuation
Escondido Union High				
Bear Valley	$ 1,170	$ 433,830		
Escondido, Inside	382,460	4,489,750		
Escondido, Outside	44,250	4,751,310		
Lilac Div. Valley Center Union		91,090		
Orange Glen	3,100	1,721,360	U.V.	$ 500,810
Pomerado Union	5,270	1,817,230	S.V.	17,872,900
Richland Division Escondido Union		93,560		$ 18,373,710
Rincon Division Escondido Union	1,270	524,640		
Rich-Mar Union	35,990	1,593,620		
San Pasqual Un.	19,260	637,340		
Twin Oaks Division Escondido Union	1,060	544,240		
Valley Center Union	6,980	1,174,930		
Grossmont Union High				
Alpine Union	$ 14,610	$ 903,810		
Barrett	2,810	139,210		
Cajon Valley Un. In.		60		
Cajon Valley Un. In. SDCWA La Mesa	324,460	3,250,290		
Cajon Valley Union Outside	123,500	3,313,840		
Cajon Valley U. Out. SDCWA La Mesa	58,190	3,579,140		
Dehesa	1,390	768,980		
Dulzura	1,490	192,450		
El Monte Division-Lakeside Union	4,380	175,510		
El Monte Division-SDCWA Lakeside		6,180		
Jamul	5,590	399,940		
Lakeside Union	24,550	1,668,730	U.V.	$ 1,106,230
Lakeside Union SDCWA Lakeside	33,280	587,340	S.V.	35,942,590
Lakeside Union SDCWA La Mesa		9,840		$ 37,048,820
Lakeview Division Cajon Valley Un.		90,210		
Lakeview Division SDCWA La Mesa		27,460		
La Mesa Division of Cajon Vly. In.		13,050		
La Mesa Spring Valley, Inside		36,170		
La Mesa Spring Va. Inside, SDCWA La Mesa	256,070	7,578,540		
La Mesa Spring Valley, Outside	33,730	301,110		
La Mesa Spring Valley, Outside SDCWA La Mesa	94,910	7,034,370		
Las Flores	510	360,240		
Lemon Grove	14,860	24,460		
Lemon Grove SDCWA La Mesa	74,450	4,463,880		
Santee	37,340	934,750		
Santee SDCWA La Mesa	110	83,030		

High School District Valuations—Continued

	Unsecured Property	Secured Property		Total Valuation
Julian Union High				
Borego	$ 12,770	$ 873,190		
Julian Union	39,810	1,550,370		
Mesa Grande	12,710	243,100	U.V.	$ 123,380
Santa Ysabel	11,410	253,950	S.V.	5,238,800
Spencer Valley	1,030	147,150		
Warner Union	45,650	2,171,040		$ 5,362,180
Mountain Empire Union High				
Campo	$ 23,750	$ 973,980		
Clover Flat	20,190	465,390		
Descanso	73,220	772,920		
Hipass	930	187,680		
Jacumba	21,150	491,450	U.V.	$ 156,550
Pine Valley	8,660	596,370	S.V.	3,748,200
Potrero	4,790	209,210		
Tecate	3,860	51,200		$ 3,904.750
Oceanside-Carlsbad Union High				
Carlsbad Union	$ 158,890	$ 4,566,970		
Libby	35,640	305,260		
Oceanside Inside SDCWA	604,580	7,159,290	U.V.	$ 913,900
Oceanside Outside	108,590	313,560	S.V.	12,919,580
San Luis Rey	6,200	574,500		
				$ 13,833,480
Ramona Unified				
Ramona Unified	$ 87,260	$ 2,700,120	U.V.	$ 87,260
			S.V.	2,700,120
				$ 2,787,380
San Diego Unified				
San Diego Inside SDCWA	$44,680,840	$236,628,370		
National Division of San Diego Inside		480	U.V.	$ 44,807,900
San Diego Outside	127,060	2,504,670	S.V.	239,133,520
				$283,941,420
San Dieguito Union High				
Cardiff	$ 7,620	$ 1,057,520		
Del Mar	81,410	2,128,860		
Encinitas Union	134,420	4,133,710	U.V.	$ 349,030
Rancho Santa Fe	22,760	2,333,410	S.V.	11,892,530
Solana Beach	95,190	1,966,540		
Soledad	7,630	272,490		$ 12,241,560
Sweetwater Union High				
Chula Vista Inside SDCWA	$ 442,700	$ 10,458,860		
Chula Vista Outside	77,030	3,264,490		
Monument Division-South Bay Union	540	112,960		
National Inside SDCWA	531,100	8,644,430	U.V.	$ 1,272,430
National Outside	41,690	944,510	S.V.	28,604,370
Otay	68,710	1,431,970		
San Ysidro	51,570	907,030		$ 29,876,800
South Bay Union	59,090	2,840,120		

High School District Valuations—Continued

	Unsecured Property	Secured Property		Total Valuation
Vista Unified				
Vista Unified	$ 126,340	$ 6,990,560	U.V.	$ 126,340
Mt. Fairview Div.			S.V.	7,162,970
Vista Unified		172,410		
				$ 7,289,310
Northern San Diego County Junior College District of San Diego County				
Escondido Union High School	$ 500,810	$ 17,872,900	U.V.	$ 793,050
Fallbrook Union High School	165,900	6,594,630	S.V.	31,630,500
Vista Unified School.	126,340	7,162,970		$ 32,423,550

U.V.—Means Unsecured Property Value.
S.V.—Means Secured Property Value.

ELEMENTARY SCHOOL DISTRICT VALUATIONS

	Unsecured Property	Secured Property
*Alpine Union	$ 14,610	$ 903,810
*Japatul Division	1,200	174,380
Alta	9,890	417,660
*Barrett	2,810	139,210
Bear Valley	1,170	433,830
Bonsall Union	2,890	934,200
*Clamar Division		6,030
Borego	12,770	873,190
Cajon Valley Union	506,150	10,143,330
*Lakeview Div.		117,670
*La Mesa Div.		13,050
Campo	23,750	973,980
*Cardiff	7,620	1,057,520
Carlsbad Union	158,890	4,566,970
Chula Vista Union	519,730	13,723,350
Clover Flat	20,190	465,390
Coronado Unified	691,970	11,895,690
Dehesa	1,390	768,980
*Del Mar	81,410	2,128,860
De Luz	1,060	84,060
Descanso	73,220	772,920
*Dulzura	1,490	192,450
*Encinitas Union	134,420	4,133,710
Escondido Union	426,710	9,241,060
*Richland Div.		93,560
*Rincon Division	1,270	524,640
*Twin Oaks Div.	1,060	544,240
Fallbrook Union	91,400	3,823,470
Hipass	930	187,680
Jacumba	21,150	491,450
*Jamul	5,590	399,940
Julian Union	39,810	1,550,370
Lakeside Union	57,830	2,265,910
*El Monte Division	4,380	181,690
La Mesa Spring Valley	384,710	14,950,190
*Las Flores	510	360,240
Lemon Grove	89,310	4,488,340
Libby	35,640	305,260
Mesa Grande	12,710	243,100
Miramar	8,000	381,490
National	572,790	9,588,940
Oceanside	713,170	7,472,850
Orange Glen	3,100	1,721,360
Otay	68,710	1,431,970
Pauma	6,270	1,213,460
Pine Valley	8,660	596,370

Elementary School District Valuations—Continued

	Unsecured Property	Secured Property
Pomerado Union	$ 5,270	$ 1,817,230
Potrero	4,790	209,210
Ramona Unified	87,260	2,700,120
Rancho Santa Fe	22,760	2,333,410
Rich-Mar Union	35,990	1,593,620
San Diego Unified \ San Diego Unified	44,807,900	239,133,040
San Diego Unified / *National Division		480
San Luis Rey	6,200	574,500
San Onofre	63,300	312,500
San Pasqual Union	19,260	637,340
Santa Ysabel	11,410	253,950
Santee	37,450	1,017,780
San Ysidro	51,570	907,030
*Solana Beach	95,190	1,966,540
*Soledad	7,630	272,490
South Bay Union \ South Bay Union	59,090	2,840,120
South Bay Union / *Monument Divis.	540	112,960
Spencer Valley	1,030	147,150
Tecate	3,860	51,200
Vallecitos	980	220,910
Valley Center Union \ Val. Center Un.	6,980	1,174,930
Valley Center Union / *Lilic Division		91,090
*Vista Unified \ *Vista Unified	126,340	6,990,560
*Vista Unified / *Mt. Fairview Divn.		172,410
Warner Union	45,650	2,171,040
TOTAL VALUATION	$50,320,790	$384,679,430

***SCHOOL DISTRICTS PARTICIPATION IN BOND DEBT OF OTHER SCHOOL DISTRICTS**

	Unsecured Property	Secured Property
Participates in Grosmont Union High Bond Debt in 1935 and future issues:		
Alpine Union	$ 14,610	$ 903,810
Barrett	2,810	139,210
Dulzura	1,490	192,450
Jamul	5,590	399,940
	$ 24,500	$ 1,635,410
Participates in Oceanside-Carlsbad Union High Bond Debt to and including 1924 issue only.		
Cardiff	$ 7,620	$ 1,057,520
Del Mar	81,410	2,128,860
Encinitas Union	134,420	4,133,710
Solana Beach	95,190	1,966,540
Vista Unified	126,340	6,990,560
	$ 444,980	$16,277,190
Clamar Division of Bonsall Union participates in Escondido Union High School Bond Debt to an including 1937 issue. Not in Fallbrook Union until after 1935 issue.		
Clamar Division		$ 6,030
Japatul Division of Alpine Union participates in Alpine Union Elementary Bond Debt after 1938 issue and in Grossmont Union High School after 1945 issue		
Japatul Division	$ 1,200	$ 174,380
Lilac Division of Valley Center Union participates in Escondido Union High Bond Debt after 1937 issue.		
Lilac Division		$ 91,090

*School Districts Participation—Continued

	Unsecured Property	Secured Property
Las Flores participates in Grossmont Union High Bond Debt after 1945 issue.		
Las Flores	$ 510	$ 360,240
Mt. Fairview Division of Vista Unified participates in Fallbrook Union High Bond Debt to and including 1935 issue. Not in Vista Unified for 1937. But include for 1948 Vista Unified.		
Mt. Fairview Division		$ 172,410
Soledad participates in San Dieguito Union High Bond Debt after 1936 issue.		
Soledad	$ 7,630	$ 272,490
El Monte-Lakeside Division of Lakeside Union participates in Cajon Valley Union Elementary Bond Debt to and including 1936 issue and Lakeside Union Elementary after 1935 issue.		
El Monte Division	$ 4,380	$ 175,510
El Monte SDCWA Lakeside		6,180
	$ 4,380	$ 181,690
Lakeview Division of Cajon Valley Union participates in Lakeside Elementary Bond Debt to and including 1935 issue and in Cajon Valley Union after 1936 issue.		
Lakeview Division		$ 90,210
Lakeview Division SDCWA La Mesa		27,460
		$ 117,670
Monument Division of South Bay Union participates in South Bay Union Elementary Bond Debt after 1929 issue.		
Monument Division	$ 540	$ 112,960
Richland Division of Escondido Union participates in Escondido Union Elementary Bond Debt after 1937 issue.		
Richland Division		$ 93,560
Rincon Division of Escondido Union participates in Escondido Union Elementary Bond Debt after 1937 issue.		
Rincon Division	$ 1,270	$ 524,640
Twin Oaks Division of Escondido Union participates in Escondido Union Elementary Bond Debt after 1937 issue.		
Twin Oaks Division	$ 1,060	$ 544,240
National Division of San Diego Unified participates in National Elementary for 1938 issue, and Sweetwater Union High Bond Debt including 1947 issue; not in San Diego Unified Bond Debt until after 1947 issue.		
National Division		$ 480
La Mesa Division of Cajon Valley Union participates in La Mesa Elementary Bond Debt to and including 1946 issue and in Cajon Valley Union Elementary after 1946 issue.		
La Mesa Division		$ 13,050

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

SCHOOL DISTRICT TAX LEVIES

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	Metropolitan Water District of South. Calif.	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	Unified Bond	High Bond	Northern S. D. Co. Jr. College
14,610	903,810	Alpine Union	4.43				2.47	.06	1.96		.035	.8962	.7500		.1124		.1664	
1,200	174,380	Japatul Division Alpine Union	3.50				2.47	.06	1.03	.0988	.035	.8962						
9,890	417,650	Alta	3.01				2.47	.06	.54		.035	.5050						
2,810	139,210	Barrett	4.22				2.47	.06	1.75		.035	.7986	.7500				.1664	
1,170	433,830	Bear Valley	4.37				2.47	.06	1.90			.5557	.9709				.0234	.35
2,690	931,730	Bonsall Union	4.40				2.47	.06	1.93			.7976	.7500				.0324	.35
200	2,470	Bonsall Union SDCWA Fallbrook	5.01		.47	.14	2.47	.06	1.93			.7976	.7500				.0324	.35
	6,030	Clamar Div.—Bonsall Union	4.39				2.47	.06	1.92			.7976	.7500				.0224	.35
12,770	873,190	Borego	5.10				2.47	.06	2.63		.035	.7969	1.2800		.4492		.0689	
	60	Cajon Valley Union—Inside	5.98	1.30			2.47	.06	2.21		.035	1.1000	.7500		.1558		.1692	
324,460	3,250,290	Cajon Valley Un.—Inside SDCWA La Mesa	6.59	1.30	.47	.14	2.47	.06	2.21		.035	1.1000	.7500		.1558		.1692	
	13,050	La Mesa Div.—Cajon Valley Un.—Inside	6.03	1.30			2.47	.06	2.26		.035	1.1000	.7500		.2058		.1692	
123,500	3,313,840	Cajon Valley Union—Out	4.68				2.47	.06	2.21		.035	1.1000	.7500		.1558		.1692	
58,190	3,579,140	Cajon Val. Un. Out—SDCWA La Mesa	5.29		.47	.14	2.47	.06	2.21		.035	1.1000	.7500		.1558		.1692	
	90,210	Lakeview Divn. Cajon Valley Union	4.77				2.47	.06	2.30		.035	1.1000	.7500		.2458		.1692	
	27,460	" Div. Caj. Val. Un. SDCWA La Mesa	5.38		.47	.14	2.47	.06	2.30		.035	1.1000	.7500		.2458		.1692	
23,750	973,980	Campo	4.96				2.47	.06	2.49		.035	1.2050	1.2500					
7,620	1,057,520	Cardiff	4.74				2.47	.06	2.27		.035	.7977	1.0000		.3226		.1147	

Total County Rate $2.4100 See Page 7 for Details.

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	Metropolitan Water District of South. Calif.	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	Unified Bond	High Bond	Northern S. D. Co. Jr. College
158,890	4,566,970	Carlsbad Union	4.79	....	....	....	2.47	.06	2.32	....	....	.9000	1.0106	.....	.2303	.....	.1791	...
442,700	10,458,860	Chula Vista Union—Inside SDCWA	5.81	....	.47	.14	2.41	...	2.79	....	.035	1.0456	1.3200	.....	.2180	.....	.1714	...
77,030	3,264,490	Chula Vista Union—Out	5.26	....	....	....	2.47	.06	2.79	....	.035	1.0456	1.3200	.....	.2180	.....	.1714	...
20,190	465,390	Clover Flat	4.86	....	....	....	2.47	.06	2.39	....	.035	1.0500	1.2500	.....	.0550	.....	.....	...
454,060	11,730,510	Coronado Unified—Inside	4.27	....	....	....	2.41	...	1.86	....	.035	.....	.....	1.6500	.0482	.....	.1268	...
237,910	165,180	Coronado Unified—Out	4.33	....	....	....	2.47	.06	1.86	....	.035	.....	.....	1.6500	.0482	.....	.1268	...
1,390	768,980	Dehesa	4.22	....	....	....	2.47	.06	1.75	....	.035	.7958	.7500	.....	.....	.....	.1692	...
81,410	2,128,860	Del Mar	4.71	....	....	....	2.47	.06	2.24	....	.035	.9000	1.0000	.....	.1903	.....	.1147	...
1,060	84,060	De Luz	4.40	....	....	....	2.47	.06	1.93	....	....	.7976	.7500	.....	.....	.....	.0324	.35
73,220	772,920	Descanso	4.88	....	....	....	2.47	.06	2.41	....	.035	.8000	1.2500	.....	.3250	.....	.....	...
1,490	192,450	Dulzura	4.22	....	....	....	2.47	.06	1.75	....	.035	.7986	.7500	.....	.....	.....	.1664	...
134,420	4,133,710	Encinitas Union	4.78	....	....	....	2.47	.06	2.31	....	.035	.9000	1.0000	.....	.2603	.....	.1147	...
382,460	4,489,750	Escondido Union—Inside	7.49	2.46	....	....	2.41	...	2.62	....	....	1.1357	.9709	.....	.1400	.....	.0234	.35
44,250	4,751,310	Escondido Union—Out	5.09	....	....	....	2.47	.06	2.62	....	....	1.1357	.9709	.....	.1400	.....	.0234	.35
	93,560	Richland Divn. (Escondido Union)	4.95	....	....	....	2.47	.06	2.48	....	....	1.1357	.9709	.....	.....	.....	.0234	.35
1,270	524,640	Rincon Div. (Escondido Union)	4.95	....	....	....	2.47	.06	2.48	....	....	1.1357	.9709	.....	.....	.....	.0234	.35
1,060	544,240	Twin Oaks Div. (Escondido Union)	4.95	....	....	....	2.47	.06	2.48	....	....	1.1357	.9709	.....	.....	.....	.0234	.35
14,990	1,627,850	Fallbrook Union	4.77	....	....	....	2.47	.06	2.30	....	....	.8964	.7500	.....	.2712	.....	.0324	.35

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	Metropolitan Water District of South. Calif.	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	Unified Bond	High Bond	Northern S. D. Co. Jr. College
76,410	2,195,620	Fallbrook Union—SDCWA Fallbrook	5.38		.47	.14	2.47	.06	2.30			.8964	.7500		.2712		.0324	.35
930	187,680	Hipass	4.80				2.47	.06	2.33		.035	1.0450	1.2500					
21,150	491,450	Jacumba	5.16				2.47	.06	2.69		.035	.8000	1.2500		.6050			
5,590	399,940	Jamul	4.22				2.47	.06	1.75		.035	.7986	.7500				.1664	
39,810	1,550,370	Julian Union	4.65				2.47	.06	2.18		.035	.7961	1.2800				.0689	
24,550	1,668,730	Lakeside Union	4.79				2.47	.06	2.32		.035	.9887	.7500		.3771		.1692	
33,280	587,340	Lakeside Union SDCWA Lakeside	5.40		.47	.14	2.47	.06	2.32		.035	.9887	.7500		.3771		.1692	
	9,840	Lakeside Union SDCWA La Mesa	5.40		.47	.14	2.47	.06	2.32		.035	.9887	.7500		.3771		.1692	
4,380	175,510	El Monte Div. Lakeside Union	4.70				2.47	.06	2.23		.035	.9887	.7500		.2871		.1692	
	6,180	El Monte Div. Lakeside Un. SDCWA Lakeside	5.31		.47	.14	2.47	.06	2.23		.035	.9887	.7500		.2871		.1692	
	36,170	La Mesa, Spring Valley In	5.11				2.47	.06	2.64		.035	1.2988	.7500		.3870		.1692	
256,070	7,578,540	La Mesa Spring Val. In, SDCWA, La Mesa	5.72		.47	.14	2.47	.06	2.64		.035	1.2988	.7500		.3870		.1692	
33,730	301,110	La Mesa Spring Valley Out	5.11				2.47	.06	2.64		.035	1.2988	.7500		.3870		.1692	
94,910	7,034,370	La Mesa Spring Val. Out, SDCWA La Mesa	5.72		.47	.14	2.47	.06	2.64		.035	1.2988	.7500		.3870		.1692	
510	360,240	Las Flores	4.05				2.47	.06	1.58		.035	.7950	.7500					
14,860	24,460	Lemon Grove	4.59				2.47	.06	2.12		.035	.8967	.7500		.2691		.1692	
74,450	4,463,880	Lemon Grove, SDCWA La Mesa	5.20		.47	.14	2.47	.06	2.12		.035	.8967	.7500		.2691		.1692	

Total County Rate $2.4100 See Page 7 for Details.

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	Metropolitan Water District of South. Calif.	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	Unified Bond	High Bond	Northern S. D. Co. Jr. College
35,640	305,260	Libby	4.42	....	.....	....	2.47	.06	1.95	.....	.....	.7603	1.0106	.....	.....	.....	.1791	...
12,710	243,100	Mesa Grande	4.36	....	.....	....	2.47	.06	1.89	.....	.035	.5061	1.2800	.....	.....	.....	.0689	...
8,000	381,490	Miramar	4.04	....	.....	....	2.47	.06	1.57	.1570	.035	1.3780	.....	.....	.....	.....	.....	...
531,100	8,644,430	National—Inside SDCWA	5.51	....	.47	.14	2.41	...	2.49	.....	.035	.8479	1.3200	.....	.1157	.....	.1714	...
41,690	944,510	National—Out	4.96	....	.....	....	2.47	.06	2.49	.....	.035	.8479	1.3200	.....	.1157	.....	.1714	...
604,580	7,159,290	Oceanside—Inside SDCWA	5.65	....	.47	.14	2.41	...	2.63	.....	.....	1.0041	1.0106	.....	.4362	.....	.1791	...
108,590	313,560	Oceanside—Out	5.10	....	.....	....	2.47	.06	2.63	.....	.....	1.0041	1.0106	.....	.4362	.....	.1791	...
3,100	1,721,360	Orange Glen	5.01	....	.....	....	2.47	.06	2.54	.....	.....	.8000	.9709	.....	.3957	.....	.0234	.35
68,710	1,431,970	Otay	5.67	....	.....	....	2.47	.06	3.20	.....	.035	1.3000	1.3200	.....	.3736	.....	.1714	...
6,270	1,213,460	Pauma	4.40	....	.....	....	2.47	.06	1.93	.....	.....	.7976	.7500	.....	.....	.....	.0324	.35
8,660	596,370	Pine Valley	4.47	....	.....	....	2.47	.06	2.00	.....	.035	.7150	1.2500	.....	.....	.....	.....	...
5,270	1,817,230	Pomerado Union	4.88	....	.....	....	2.47	.06	2.41	.....	.....	.8000	.9709	.....	.2657	.....	.0234	.35
4,790	209,210	Potrero	4.55	....	.....	....	2.47	.06	2.08	.....	.035	.7950	1.2500	.....	.....	.....	.....	...
87,260	2,700,120	Ramona Unified	4.40	....	.....	....	2.47	.06	1.93	.....	.035	.....	.....	1.6475	.1571	.....	.0904	...
22,760	2,333,410	Rancho Santa Fe	4.11	....	.....	....	2.47	.06	1.64	.....	.035	.5010	1.0000	.....	.....	.....	.1040	...
35,990	1,593,620	Richmar Union	5.56	....	.....	....	2.47	.06	3.09	.....	.....	.8971	.9709	.....	.8486	.....	.0234	.35
44,680,840	236,628,370	San Diego—Inside SDCWA	6.71	2.05	.....	.14	2.41	...	2.11	.....	.....	.....	.....	1.9434	.0168	.1164	.0334	...
	480	National Div. of San Diego Inside, SDCWA	6.83	2.05	.....	.14	2.41	...	2.23	.....	.....	.....	.....	1.9434	.1152	.....	.1714	...

Total County Rate $2.4100 See Page 7 for Details

The Tax Rates shown in this book are predicated on the Secured Roll Valuations only.

Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	Metropolitan Water District of South. Calif.	San Diego Co. Water Auth'ty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	Unified Bond	High Bond	Northern S. D. Co. Jr. College
127,060	2,504,670	San Diego—Out	4.58				2.47	.06	2.11					1.9434	.0168	.1164	.0334	
6,200	574,500	San Luis Rey	3.99				2.47	.06	1.52			.3303	1.0106				.1791	
63,300	312,500	San Onofre	4.40				2.47	.06	1.93			.7976	.7500				.0324	.35
19,260	637,340	San Pasqual Union	4.61				2.47	.06	2.14			.7957	.9709				.0234	.35
11,410	253,950	Santa Ysabel	4.65				2.47	.06	2.18		.035	.7961	1.2800				.0689	
37,340	934,750	Santee	4.36				2.47	.06	1.89		.035	.8000	.7500		.1358		.1692	
110	83,030	Santee SDCWA La Mesa	4.97		.47	.14	2.47	.06	1.89		.035	.8000	.7500		.1358		.1692	
51,570	907,030	San Ysidro	6.31				2.47	.06	3.84		.035	.8989	1.3200		.14147		.1714	
95,190	1,966,540	Solana Beach	4.82				2.47	.06	2.35		.035	.9000	1.0000		.3003		.1147	
7,630	272,490	Soledad	4.30				2.47	.06	1.83		.035	.7950	1.0000					
59,090	2,840,120	South Bay Union	5.12				2.47	.06	2.65		.035	.8968	1.3200		.2268		.1714	
540	112,960	Monument Div. South Bay Union	5.12				2.47	.06	2.65		.035	.8968	1.3200		.2268		.1714	
1,030	147,150	Spencer Valley	4.65				2.47	.06	2.18		.035	.7961	1.2800				.0689	
3,860	51,200	Tecate	4.55				2.47	.06	2.08		.035	.7950	1.2500					
980	220,910	Vallecitos	4.40				2.47	.06	1.93			.7976	.7500				.0324	.35
6,980	1,174,930	Valley Center Union	4.96				2.47	.06	2.49			.8000	.9709		.3457		.0234	.35
	91,090	Lilac Division (Valley Center Union)	4.93				2.47	.06	2.46			.8000	.9709		.3391			.35
126,340	6,990,560	Vista Unified	5.77				2.47	.06	3.30					2.2992		.5125	.1383	.35

Total County Rate $2.4100 See Page 7 for Details.

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Valuation Unsecured Property Value Subject to Prior Year Rate	Valuation Secured Rolls Subject to Combined Tax Rate	SCHOOL DISTRICT	Total Combined Rate	Cities Tax Rate	Metropolitan Water District of South. Calif.	San Diego Co. Water Authty	Total County Rate	County Library	SCHOOL RATES: Total Schools	High School Tuition	Junior College	Elementary	High	Unified	Common Bond	Unified Bond	High Bond	Northern S. D. Co. Jr. College
172,410		Mt. Fairview Div., Vista Unified	5.66	....	.....	....	2.47	.06	3.19	.....	.....	.....	.....	2.2992	.....	.5125	.0283	.35
45,650	2,171,040	Warner Union	5.65	....	.....	....	2.47	.06	3.18	.....	.035	1.4500	1.2800	.....	.3461	.....	.0689	...

Total County Rate $2.4100 See Page 7 for Details.

STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY

1874 TO 1948

Year	Rate Inside	Rate Outside	Year	Rate Inside	Rate Outside
1874	$2.65		1912	$1.45	$2.00
1875	2.61		1913	1.45	2.10
1876	2.49		1914	1.19	1.85
1877	2.38		1915	1.66	2.36
1878	2.30		1916	1.75	2.45
1879	2.445		1917	1.95	2.65
1880	2.46		1918	1.89	2.59
1881	1.75		1919	1.89	2.59
1882	1.45		1920	2.62	3.35
1883	1.853		1921	2.11	2.85
1884	1.684		1922	1.96	2.71
1885	1.72		1923	2.56	3.28
1886	1.70		1924	2.56	3.28
1887	1.40	$1.60	1925	2.53	3.25
1888	1.18	1.50	1926	2.91	3.63
1889	1.85	2.15	1927	3.06	3.78
1890	1.42	1.72	1928	3.06	3.78
1891	1.30	1.70	1929	1.82	2.18
1892	1.12	1.42	1930	1.81	2.17
1893	1.50	1.85	1931	2.15	2.58
1894	1.38	1.73	1932	2.63	2.68
1895	1.65	2.00	1933	1.85	1.92
1896	1.40	1.80	1934	1.853	1.923
1897	1.57	1.97	1935	1.495	1.545
1898	1.55	1.95	1936	1.613	1.663
1899	1.60	2.10	1937	1.95	2.00
1900	1.58	2.08	1938	1.805	1.845
1901	1.65	2.25	1939	2.105	2.155
1902	1.75	2.25	1940	2.060	2.110
1903	1.65	2.25	1941	2.020	2.080
1904	1.75	2.25	1942	1.930	1.980
1905	1.65	2.25	1943	1.770	1.830
1906	1.65	2.25	1944	1.720	1.780
1907	1.60	2.20	1945	1.720	1.770
1908	1.50	2.10	1946	1.920	1.960
1909	1.40	2.00	1947	1.920	1.980
1910	1.40	2.00	1948	2.410	2.470
1911	1.40	2.00			

For State and County Tax Rates write to County Auditor-Controller, at San Diego, California.

CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

City	Assessments Made	Taxes Due	Taxes Delinquent
Chula Vista	March	October	November
Coronado	March	November	December
El Cajon	March	November	December
Escondido	March	November	December
La Mesa	March	November	December
National	March	November	December
Oceanside	March	November	December
San Diego	March	November	December

For City Taxes write to City Tax Collector of any of above cities, except El Cajon, Escondido and San Diego.

For San Diego City, El Cajon City and Escondido City Taxes, 1948, write County Tax Collector, San Diego, California.

ANALYSIS OF SAN DIEGO COUNTY BUDGET, ALLOCATION OF TAX LEVY, TAX RATE AND TAX DOLLAR FOR THE FISCAL YEAR 1948-1949

Function	Budget	Surplus	Other Revenue	Unsecured Tax Roll	Tax Levy Secured Roll	Tax Rate Allocation	Tax Doll. Allocat'n
General Government	$ 4,106,648	$ 40,691	$ 1,101,172	$ 186,448	$2,778,337	.7449	$ .3091
Protection to Persons and Property	1,118,553	12,310	404,459	49,348	652,436	.1749	.0726
Health and Sanitation	498,631	23,434	227,372	21,986	225,839	.0606	.0251
Recreation	185,648	2,056	135,727	8,161	39,704	.0106	.0044
Charities and Corrections:							
Welfare	10,573,294	116,373	8,595,979	466,792	1,394,150	.3738	.1551
Hospitals	2,856,591	41,033	558,866	126,059	2,130,633	.5713	.2371
Home for Old People	275,383	3,037	69,652	12,193	190,501	.0511	.0212
Probation and Juvenile Care	700,933	7,708	134,708	30,915	527,602	.1415	.0587
Jail and Industrial Road Camps	293,507	3,223	97,275	12,961	180,048	.0483	.0200
State Institutions	96,050	1,051	24,227	4,225	66,547	.0178	.0074
Other Charities and Corrections	29,321	327	1,883	1,344	25,767	.0069	.0029
Miscellaneous	612,615	6,751	77,250	27,074	501,540	.1345	.0558
Education	217,429	3,130	29,055	12,577	172,667	.0463	.0192
Interest and Debt Redemption	470,805	343,530	9,265	15,601	102,409	.0275	.0114
Road Construction and Maintenance	3,871,616	272,335	3,599,281	.....	.....	.....	.....
TOTAL	$25,907,024	$ 876,989	$15,066,171	$ 975,684	$8,988,180	$2.4100	$1.00

The above Tax Allocations are based on estimated requirements for County government as reflected by the County Budget adopted by the Board of Supervisors for the fiscal year 1948-1949.

Rates shown are for General County purposes only and apply to each $100.00 property valuation.

For detail of rates by fund, per $100.00 valuation, see page 7.

FOR COUNTY INFORMATION

WRITE	County Auditor's Office, Civic Center Bldg.
TELEPHONE	County Auditor's Office, Main 3811
CALL AT	County Auditor's Office, Room 166

J. C. PERRIGO
AUDITOR AND CONTROLLER
SAN DIEGO COUNTY
SAN DIEGO 1, CALIFORNIA